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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 9342/2017

M/S SB HOSPITALITY AND SERVICES PVT. LTD. ..... Petitioner

Through Mr. Percy Pardiwalla, Sr. Advocate with Mr. Kabeer Shrivastava, Advocates.

versus

UNION OF INDIA AND ORS ..... Respondents

Through Mr. Rajesh Kumar with Mr. Nikhil Kumar, Advocates for respondent No.1.

Mr. Ruchir Bhatia, Advocate for the respondent No.2.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% **27.10.2017**

W.P.(C) 9342/2017 & CM No.38145/2017 (for interim relief)

1. The respondent No.2 has produced the original file containing the relevant notings.

2. The petitioner has challenged the extension of an attachment order under Proviso to Section 281B(2). The main contention is that the Commissioner or the designated officials only are authorised to issue such extension and not the official concerned, i.e., the Assistant Commissioner of Income Tax in this case.

3. The file notings reveal that the original attachment order, made on 20.02.2017, was with the prior approval of the Commissioner to authorise its issuance. The file notings also clearly indicate that the Commissioner of

Income Tax has examined the record and passed an order under Proviso to Section 281B(2). The communication of that order was made on 18.08.2017.

4. In these circumstances, the Court finds no illegality in the manner of consideration of the subject matter and its communication.

5. The other grievance articulated by the learned senior counsel for the petitioner is that the impugned attachment order is causing practical difficulties inasmuch as it has resulted in a blanket injunction forbidding the operation of certain bank accounts, which are necessary for the business activities of the assessee/petitioner.

6. It is open to the petitioner to represent to the Commissioner to make an appropriate order, allowing it to operate one or more bank accounts. In such an eventuality, the Commissioner shall consider the request having regard to all facts and circumstances and pass appropriate orders on merits, preferably, within two weeks of the receipt of such a letter/document.

7. The writ petition is disposed of in the above terms.

8. Order *Dasti* under the signatures of the Court Master.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 27, 2017/st