IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 643 OF 2018

Prakash B. Kamat ....Petitioner
V/s.
Income-Tax Officer-10(1)
(3) and anr. ....Respondents

ALONGWITH
WRIT PETITION NO. 645 OF 2018

Geeta P. Kamat ....Petitioner
V/s.
Income-Tax Officer-10(1)
(3) and anr. ....Respondents

* * * * *

Mr. K. Gopal a/w. Mr. Tanmay Phadke i/by. Mr. Satendra Kumar Pandey, Advocate for the petitioner.

Dr. R.K. Kakkar, Advocate for the respondents.

CORAM :- M.S. SANKLECHA, &

SANDEEP K. SHINDE, JJ.

DATE :- 16TH MARCH, 2018.

P.C. :-

1. These two petitions challenge the order dated 22nd December, 2017 passed by the Assessing Officer under Section 179 of the Income-Tax Act, 1961 (the Act). By the impugned order, the respondent- Revenue seeks to recover from the petitioners dues under the Act payable by a Private Limited Company in which the two petitioners were Directors at the relevant time. The petitions also challenge the consequent notice dated 6th February, 2018 issued by the Assessing Officer attaching all the bank accounts of both the petitioners.

2. Mr. Gopal, in support of the petitioners points out that, the petitioners are senior citizens and the attachment of all their bank accounts has made their day-to-day living very difficult, if not impossible. This is so as they have to borrow funds for daily expenses.

3. In light of the above, Mr. Kakkar, learned Counsel appearing for the Revenue has taken instructions from the Commissioner of Income-Tax that the

attachment of one of the bank accounts in respect of both the petitioners, would be vacated. In support, Mr. Kakkar tenders a copy of the communication received by him from the Assessing Officer which reads as under :

"Sir,

Sub: Writ Petitions in the case of Shri Prakash Kamat and Mrs. Geeta Kamat, Directors of M/s. Kaizan Automation Pvt. Ltd. (AACCK8027C)-Reg-

Ref : Writ petitions nos.607 of 2018 and 613 of 2018.

Kindly refer to the above.

2. The is to convey to you that this office has no objection in lifting the attachments on the following bank accounts of the above mentioned two petitioners, on humanitarian grounds as pleaded before the Hon'ble High Court.

SN	Bank account holder	Bank name and branch	Bank account number
1	Prakash Kamat	Shamrao Vithal Co-operative Bank, Dadar(E) Branch	108303130000255
2	Ms. Geeta Kamat	State Bank of Inida, Dadar Millenium Branch	26818752978

3. This letter is issued with the concurrence of the Pr. CIT-10.

Yours faithfully,

(MANOJ KUMAR)
Assistant Commissioner of Income-Tax (OSD)
(Holding the charge of ITO-10(1)(3), Mumbai)

4. In the above view, Mr. Kakkar states that the attachment of bank accounts would stand vacated and the necessary communication would be given to the Banks latest by Monday, i.e. 19th March, 2018.

5. We wish to place on record our appreciation for the humane approach of the Assessing Officer, the Principal Commissioner of Income Tax-10 and also the efforts of Dr. Kakkar as an Officer of the Court.

6. In the above view, Mr. Gopal Learned Counsel appearing for the petitioners, on instructions, seeks to withdraw both the petitions and prosecute the Revisional remedy available under Section 264 of the Act. It is made clear that, we have not examined the merits of the petitioners case.

7. Accordingly, both the petitions are disposed of as withdrawn. No order as to costs.

(SANDEEP K. SHINDE, J) **(M.S. SANKLECHA, J)**