

**HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CWP-4728-2018

Date of Decision: March 22, 2018

Canara Bank

.....Petitioner

Versus

State of Punjab and others

.....Respondents

**CORAM: HON'BLE MR.JUSTICE SURYA KANT
HON'BLE MR. JUSTICE SHEKHER DHAWAN**

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| 1. | To be referred to the Reporters or not? | Yes/No |
| 2. | Whether the judgment should be reported in the Digest? | Yes/No. |
| 3. | Whether Reporters of local papers may be allowed to see the judgment? | Yes/No |

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Present: Mr.Gaurav Goel, Advocate for the petitioner.
Mr.Sahil Sharma, DAG, Punjab.

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SURYA KANT, J.

Learned counsel for the petitioner-Bank refers to the communication dated 21.03.2018 received from the Office of Deputy Commissioner of Income Tax, Central Circle, Amritsar, acknowledging the fact that the property in question had been mortgaged with the Bank prior to its attachment under Section 281B of IT Act, 1961, hence the Bank was free to auction the same.

In the light of this letter, Tehsildar-cum-Executive Magistrate, Amritsar, is directed to remove the entry made in the revenue record bearing No.DCT/CC/ASR/2014-15/676 dated 13.01.2014 regarding charge of the Income Tax Department to enable the petitioner-Bank to auction the property. The Income Tax department shall, nevertheless, be free to proceed against the borrower to recover its dues in accordance with law.

The writ petition stands disposed of as infructuous.

**(SURYA KANT)
JUDGE**

March 22, 2018
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**(SHEKHER DHAWAN)
JUDGE**

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| 1. | Whether speaking/reasoned ? | Yes/No |
| 2. | Whether reportable ? | Yes/No |