

THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE P.KESHA RAO

WRIT PETITION Nos.2114 & 2980 of 2019

COMMON ORDER:

1 The petitioner in these two Writ Petitions is Canara Bank. By way of Writ Petition No.2114 of 2019, it assailed the proceedings initiated under Section 226 (3) (x) of the Income Tax Act, 1961 (for short, 'the Act of 1961') and the consequential notices dated 31.01.2019 and 01.02.2019 issued by the Deputy Commissioner of Income Tax, Circle 13 (1), New Delhi.

2 Its prayer in W.P.No.2980 of 2019 was to declare the action of the said Deputy Commissioner in attaching its revenues in the form of collections at Toll Gates by M/s. Jalandar Amritsar Tollways Limited, New Delhi, over which it had a charge, as illegal.

3 By way of interim order dated 04.02.2019 passed in W.P.No.2114 of 2019, this Court granted interim suspension of the proceedings under Section 226 (3) (x) of the Act of 1961. Thereafter, by order dated 27.3.2019, passed in W.P.No.2114 of 2019, this Court directed the petitioner – Bank to remit Rs.10.00 crores to the Income Tax Department immediately and upon it doing so, directed suspension of the garnishee notices issued by the Income Tax Department so as to enable the petitioner – Bank to operate its account and also recover monies due to it.

4 While so, Sri C.Raghu, learned counsel for the petitioner-Bank, would inform this Court that the Deputy Commissioner of Income Tax, Circle 13 (1), New Delhi, addressed letter dated 16.5.2019, which was received by the Prime Corporate Branch of the petitioner-Bank at Secunderabad on 23.5.2019, wherein she stated that the order under Section 226 (3) of the Act of 1961 passed by her stood revoked. Learned counsel would further inform this Court that in the light of the revocation of the order which was passed under Section 226 (3) of the Act of 1961, no further orders are required to be passed in these Writ Petitions. He

would however request that liberty may be given to the petitioner-Bank to work out its remedies, in relation to any cause which remains unaddressed, by way of independent proceedings in accordance with law.

5 The Writ Petitions are accordingly closed reserving liberty to the petitioner – Bank as aforestated.

6 Miscellaneous Petitions pending in these Writ Petitions shall stand closed.

No order as to costs.

SANJAY KUMAR, J.

P. KESHAVA RAO, J.

Monday 8th July, 2019.
Kvsn

