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

\+ W.P.(C) 16/2019

MOET HENNESSY INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr.Vikas Srivastava, Mr.Sumit Mangal and Mr.Vikrant Maheshwari, Advocates.

versus

JOINT COMMISSIONER OF INCOME-TAX SPECIAL RANGE-6, NEW DELHI ..... Respondent

Through: Mr.Zoheb Hossain, Sr. Standing Counsel for the Revenue.

CORAM:
HON'BLE MR. JUSTICE PRATEEK JALAN
HON'BLE MR. JUSTICE SANJEEV NARULA

<u>O R D E R</u>

% **04.01.2019**

<u>CM APPL. 49/2019 (Exemption)</u>

Exemption granted, subject to all just exceptions.

Application stands disposed of.

<u>W.P.(C) 16/2019 and C.M.No.48/2019 (stay)</u>

By this writ petition, the petitioner challenges the notice dated 31st December, 2018 attaching his bank account insofar as the amount attached includes the dues for the Assessment Year 2016-17.

Learned counsel for the petitioner points out that the notice of demand for the Assessment Year 2016-17 for a sum of Rs.3,31,31,484/- was issued on 4th December, 2018 and the same was received by the petitioner on 10th December, 2018. By the said notice of demand, the petitioner was granted 30 days from the date of receipt of notice to make payment of the dues.

In view of the fact that the period of 30 days had not lapsed prior to issue of the notice of attachment, we dispose of this petition by directing the Revenue to reduce the amount of attachment by the sum of Rs.3,31,31,484/-. It shall be open to the Revenue to pass a fresh order of attachment in respect of the same amount after the lapse of the period aforesaid, if so advised, in accordance with law.

The writ petition is disposed of in the above terms.

PRATEEK JALAN, J.
(VACATION JUDGE)

SANJEEV NARULA, J.
(VACATION JUDGE)

JANUARY 04, 2019
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