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

\+ W.P.(C) 761/2019, C.M. APPL.3291-3292/2019

MILI RAJ ..... Petitioner

Through : Sh. Swarnendu Chatterjee, Advocate.

versus

INCOME TAX OFFICER & ORS ..... Respondents

Through : Sh. Ruchir Bhatia, Sr. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

% **23.01.2019**

Issue notice. Sh. Ruchir Bhatia, Sr. Standing Counsel accepts notice.

The petitioner is aggrieved by an attachment order made pursuant to the tax demand issued to her father – Sh. Narendra Kumar Rajgarhia in respect of the property, being D-52, Defence Colony, New Delhi; the attachment order under Rule 48 of the Second Schedule of the Income Tax Act was made on 27.12.2018. At the outset, this Court notices that the petitioner had, upon receipt of the Show Cause Notice from the concerned Assessing Officer (AO) on 17.12.2018 furnished the preliminary reply – on 24.12.2018 and sought adjournment. In the letter, she had also stated that further materials and documents in support of the claim that she was the owner of the property would be furnished.

In these circumstances, the Court is of the opinion that the AO should grant reasonable time and consider the petitioner's request for vacation of the attachment order on its merits after taking into consideration such documentary evidence and other materials that she may wish to produce. The entire process shall be completed within two weeks. Any order made by the AO in this regard shall contain reasons dealing with the contentions and the documents produced by the petitioner. Till such order is communicated to the petitioner, the *status quo* between the parties shall be maintained; in other words, the petitioner too shall not alienate or part with possession of the property in any manner whatsoever till the passing of such order. The Writ Petition is disposed of in the above terms.

Order *dasti*.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

JANUARY 23, 2019/ajk