

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

109

Civil Writ Petition No.20002 of 2020
Date of Decision: November 25th, 2020

Manmohan Kaur

...Petitioner

Versus

Central Board of Direct Taxes, New Delhi and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE ASHOK KUMAR VERMA**

Present: Mr. Pankaj Jain, Senior Advocate
with Mr. Divya Suri, Advocate
for the petitioner.

(PROCEEDINGS THROUGH V.C.)

AUGUSTINE GEORGE MASIH, J. (ORAL)

Petitioner, who is 94 years of age, has approached this Court with a grievance that despite the lis having come to an end in her favour with the dismissal of the SLP preferred by the department vide order dated 04.10.2017, till date the order issued under Section 226 (3) of the Income Tax Act has not been revoked. Petitioner has been approaching the respondents time and again for release of the said benefit but till date no action thereon has been taken.

Learned counsel for the petitioner has referred to the earlier representation dated 16.10.2017 (Annexure P-15) through the counsel addressed to the Assistant Commissioner of Income Tax, Circle 5 (1)-respondent No.4. When no action thereon has been taken, the petitioner has been forced to served a representation/legal notice dated 02.10.2020 (Annexure P-16) addressed to respondents No.4 to 6 but that also has not till date been responded to. He, therefore, contends that the petitioner being of old age and needs the money for her survival and for her daily needs including health issues, the respondents cannot, in the light of the orders passed by the

various authorities and ultimately the Supreme Court, retain the orders, which have been passed and enforced. It is asserted that the natural consequences of the final adjudication of the matter having been done by the Supreme Court should be for de-freezing the order, which has been passed under Section 226 (3) of the Income Tax Act.

Keeping in view the above factual aspect, a direction is issued to the Assistant Commissioner of Income Tax, Circle 5 (1), Chandigarh-respondent No.4, to consider and decide the representation dated 16.10.2017 (Annexure P-15) and the legal notice dated 02.10.2020 (Annexure P-16) within a period of three weeks from the date of receipt of copy of this order.

The writ petition stands disposed of with above directions.

(AUGUSTINE GEORGE MASIH)
JUDGE

November 25th, 2020
Puneet

(ASHOK KUMAR VERMA)
JUDGE

Whether speaking/reasoned: Yes

Whether Reportable: No