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

\+ W.P.(C) 8245/2019 & CM APPL. 34232/2019

ANJALI MOHAN JACTHAP ..... Petitioner

Through: Mr. Mukesh Rana, Advocate with Ms. Mamta, Advocate.

versus

DIRECTOR GENERAL (INVESTIGATIONS), INCOME TAX DEPARTMENT & ANR. ..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing counsel for Income Tax Dept. with Mr. Parth Semwal, Advocate for Income Tax Department.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% **28.07.2020**

The matter has been heard by way of video conferencing.

On the last date of hearing, petitioner had disputed the computation of interest placed on record by the Income Tax Department as Annexure P-2 to the compliance affidavit dated 12th June, 2020.

Consequently, this Court had directed the petitioner to file a representation pointing out the errors in the computation sheet and the amount due and payable to the petitioner within a week with the Income Tax Officer, Ward-1(2), Gurgaon, who in turn, was directed to decide the said representation within two weeks.

In accordance with the aforesaid order, the petitioner's representation dated 29th June, 2020 has been disposed of vide order dated 14th July, 2020. The relevant portion of the said order is reproduced hereinbelow:-

> *"3. The above referred representation has been duly considered but no force has been found in it since you have claimed interest as per section 244(1) of the Act, whereas provisions of section 244 are not applicable in the instant case in view of section 244(3) of the Income Tax Act which reads as under:-*
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> > *"The provision of this section shall not apply in respect of any assessment for the assessment year commencing on the 1st day of April, 1989, or any subsequent assessment years."*
>
> *4. Thus, interest of Rs.23,17,794/- on seized amount of Rs.30,69,926/- for the period 26.08.2007 to 31.12.2009 & from 01.01.2010 to 26.02.2020 has been rightly allowed u/s 132B(4)(a) & 132B(4)(b) and 244A(1)(b) of the Act."*

Since the petitioner is still aggrieved by the order dated 14th July, 2020, the present writ petition is disposed of with liberty to the petitioner to challenge the order dated 14th July, 20120 in accordance with law. All the rights and contentions of the parties are left open.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through email.

MANMOHAN, J

SANJEEV NARULA, J

JULY 28, 2020

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