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

\+ W.P.(C) 6264/2021

DEEPAK CHAUDHARY ..... Petitioner

Through: Mr. Gaurav Gupta, Advocate.

versus

DEPARTMENT OF INCOME TAX ..... Respondent

Through: Mr. Zoheb Hossain, Advocate.

% Date of Decision: 09th July, 2021.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been heard by way of video conferencing.

2. Present writ petition has been filed seeking interest in accordance with section 132B (4) of the Income Tax Act, 1961.

3. Learned Counsel for the Petitioner states that the Respondent has acted in an arbitrary manner 'by sitting on the amount' seized from the Petitioner for over four years after completion of assessment. He states that the Respondent did not pay any interest on the amount seized by the Department even though such interest is provided for in the statute itself, i.e. u/s 132(B)(4) for the period after expiry of one hundred and twenty (120)

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Signing Date:14.07.2021 09:18:34

days from the date of last authorization of search and seizure uptill the order of assessment is passed and thereafter at a reasonable rate of interest till realization of such amount.

4. Issue notice. Mr. Zoheb Hossain, Advocate accepts notice on behalf of Department of Income Tax.

5. A perusal of the paper book reveals that the petitioner has been making representations since 12th May, 2017 for refund of the interest amount. However, no action has been taken by the Respondent till date.

6. Consequently, the present writ petition is disposed of with a direction to the Deputy Commissioner of Income Tax, Central Circle-15, New Delhi to treat the present writ petition as a representation and to decide the same by way of a reasoned order within four weeks. All the rights and contentions of the parties are left open.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

NAVIN CHAWLA, J

JULY 9, 2021
AS

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