Amrut

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.399 OF 2021

HARBHAJAN SINGH PAINTAL … Petitioner

Versus

THE COMMISSIONER OF INCOME TAX,
PANAJI & ANR. …Respondents

Mr. Vishnu Langawat, Advocate for the petitioner.
Ms. Susan Linhares, Standing Counsel for respondent No.1.
Ms. Amira Razaq, Senior Standing Counsel for respondent No.2.

CORAM: M. S. SONAK &
R. N. LADDHA,JJ

DATE : 6th April 2022

P.C.:

1. Heard Mr. Vishnu Langawat, learned counsel for the petitioner and Ms. Razaq, learned Senior Standing Counsel for the respondents.

2. The petitioner, by instituting this petition, had sought for the following reliefs:-

> "*(a) Pass a direction under the writ of mandamus directing the Respondent to submit detailed reports so as to illustrate the whereabouts of the seized cash from the date of seizure of the cash till the present date; and/or*
>
> *(b) Pass a direction under the writ of mandamus directing the Respondent to credit the seized cash of Rs.15,00,000/- (Rupees Fifteen Lakhs Only) along with interest at 18% p.a. from the*

date of seizure (24.07.2007) till realization in favour of the petitioner."

3. In the context of relief in terms of prayer clause (a) above, Mr. M. Raviteja, Deputy Director of Income Tax in the office of the Principal Director of Income Tax at Panaji has filed an affidavit and has stated the following at paras 8 and 9.

> *"8. I say that the records show that the seized amount of Rs.25,00,000/- was deposited by the Authorised Officers immediately after the search on 25th July, 2007 in Punjab National Bank, Panaji – Branch to the credit of the Personal Deposit Account No.1502002100022157 of the Director of Income Tax (investigation) 1- New Delhi, in accordance with law.*
>
> *9. I say that on 25th July, 2007, the Panchanama was prepared by the Assistant Director of Income Tax (Inv), Panaji."*

4. Mr. Langawat, learned counsel for the petitioner agrees that since the whereabouts of the seized cash is disclosed, the relief in terms of prayer clause (a) stands worked out.

5. In so far as the relief in terms of prayer clause (b) is concerned, we agree with Ms. Razaq that this is a matter which the petitioner will have to pursue before the Authorities/Courts where the amount presently stands deposited. In the return filed before us, it is clearly stated that the petitioner now assessed to tax in Goa since the petitioner was assessable to tax in New Delhi at the relevant time.

6. Mr. Langawat however, states that liberty may be granted to the petitioner to make representation to the competent authority at New Delhi concerning the prayer clause (b) above. At this stage, there is no question of grant of any liberty because at no stage this Court has prevented the petitioner from approaching the competent authority. If the petitioner has any rights for seeking release of such amount merely by making representation, the petitioner is free to avail of such rights.

7. The petitioner is also at liberty to take out appropriate proceedings before the appropriate authority concerning the prayer clause (b).

8. With the aforesaid clarification and the liberties, the petition is disposed of. There shall be no order for costs.

R. N. LADDHA,J **M. S. SONAK, J**

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