IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.9592 OF 2021

China First Metallurgical Construction India Pvt Ltd. ..Petitioner
Vs.
Dy. Director of Income Tax & Ors. ..Respondents

Ms Ritika Agarwal a/w Ms Ayesha Ansari a/w Ms Kshitija Shinde for Petitioner.
Mr. Suresh Kumar for Respondent Nos.1 & 2.
Mr. Bijal Gogri i/b GNP Legal for Respondent No.3.

CORAM : K.R. SHRIRAM &
KAMAL KHATA, JJ
DATED : 26th SEPTEMBER 2023

P.C. :

1 Further to our order dated 8th September 2023, Mr. Suresh Kumar states an affidavit of one Ms Katyayani Bhatia affirmed on 19th September 2023 has been filed. We have perused the affidavit, in which it is stated that the order passed under Section 281B of the Income Tax Act 1961 (the Act) is no longer operative. At the same time, the said Ms Bhatia has stated that the scrutiny assessment under Section 153A of the Act for A.Y.2015-2016 to A.Y.-2020-2021 was completed on 31st March 2022, whereby a demand of Rs.123,96,51,364/- was raised and subsequently, assessment for AY 2021-2022 was completed on 16th September 2022 raising demand of Rs.10,70,49,677/-. The penalty has also been imposed on assessee and there is a demand outstanding in the case of assessee of Rs.145.52 crores. In the affidavit, it is stated that to protect the interest of Revenue, petitioner's bank

accounts were attached under Section 226(3) of the Act on 7th May 2022 after obtaining prior approval from PCIT (Central)-2, New Delhi.

2 Ms Agarwal states that petitioner has not been aware about any such action and it is for the first time these details are made available to petitioner. Ms Agarwal further submitted in any case, the extension of provisional attachment order dated 3rd June 2021 was illegal because there was no original order under Section 281B attaching the bank accounts. Mr. Suresh Kumar states relying on affidavit of Ms Bhatia that since those orders are no longer operative, it would be only an academic exercise.

3 Petition was basically challenging the attachment under Section 281B of the Act. Since those attachments are no more operative, we dispose the petition. It will be open to petitioner to challenge the orders passed under Section 226(3) of the Act and the assessment orders in accordance with law in the appropriate Forum. We are not making any observation on the merits of such action to be taken by petitioner.

4 Petition disposed.

(KAMAL KHATA, J.) **(K.R. SHRIRAM, J.)**