

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.7640 OF 2023

Sureshkumar Lakhotia

....Petitioner

V/s.

Assistant Commissioner of Income Tax
Circle 5, Pune & Ors.

...Respondents

Mr. Rahul Sarda a/w Ms Revati S. Nansi i/b PDS Legal for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
FIRDOSH P. POONIWALLA, JJ
DATED : 18th JULY 2023

PC. :

1 Petitioner is aggrieved by a notice dated 13th June 2023 that was issued by respondent no.1 to respondent no.4, i.e., HDFC Bank, under Section 226(3) of the Income Tax Act, 1961 (the Act), calling upon respondent no.4 to pay over the amounts mentioned in the accounts of petitioner to respondent no.1. This is in furtherance to an order dated 31st May 2023, which has also been impugned in this petition, by which respondent no.1 rejected petitioner's application for stay.

2 Petitioner has preferred an appeal before respondent no.2 along with stay application. Appeal and the stay application was filed on or about 19th October 2022 and 8th June 2023 respectively, which are still pending.

3 Mr. Sarda has enough grounds on merits and, therefore, prays that the order of attachment issued under Section 226(3) of the Act, dated 13th June

2023 and the impugned order dated 31st May 2023 passed by respondent no.1 be quashed and set aside and respondent no.2 be directed to hear petitioner's application for stay as well as the appeal expeditiously.

4 Mr. Suresh Kumar on instructions states that the order be so passed.

5 Therefore, we hereby quash and set aside the notice of attachment dated 13th June 2023 addressed by respondent no.1 to respondent no.4 and the impugned order dated 31st May 2023 passed by respondent no.1. We direct respondent no.2 to consider and dispose petitioner's stay application as well as the appeal within a period of 16 weeks from today. Until then, no coercive steps to be taken.

5 Petition disposed.

6 We clarify that we have not made any observation on the merits of the matter.

(FIRDOSH P POONIWALLA, J.)

(K.R. SHRIRAM, J.)