



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.**

WRIT PETITION NO. 4398 OF 2024

Digganth Naresh Soni and another

-Vs.-

Deputy Commissioner of Income Tax/
Assistant Commissioner of Income Tax, Nagpur and others

Office notes, Office Memoranda of
Coram, appearances, Court's orders Court's or Judge's Orders.
or directions and Registrar's orders.

Mr. Kapil Hirani, Adv. for the petitioners.
Mrs.S.S.Jachak, AGP for the respondents-State.
Mr.Anand Parchure & Mr.B.N.Mohata, Advs. For the respondent
Nos.1, 2, 10 & 11.

**CORAM : AVINASH G. GHAROTE &
ABHAY J. MANTRI, JJ.**

DATE : 12TH DECEMBER, 2024

The basic contention is, that the immovable property bearing Survey Nos.12 and 13 (new Nos.14/15/A) Mouza Ungaon, Kamptee, District Nagpur was the individual property of the father and husband of the petitioners, viz. Mr.Naresh Soni, he having purchased the same by way of two sale deeds dated 08/05/2003 (Pg.29 and 43) in the name of M/s.Chinteshwar Steel Pvt. Ltd, which was a proprietorship concern of Mr.Naresh Soni. M/s.Chinteshwar Steel Pvt. Ltd. a company came to be incorporated on 27/05/2003, which is later in point of time to the aforesaid sale deeds. The learned counsel for the petitioners also relies upon the registration of the proprietorship concern M/s Chitneshwar Steel Pvt.Ltd with the Sales Tax Department on 14/02/2003 (Pg.222) in

support of his contention, so also the order dated 22/07/2024 passed by the SDO in Appeal No.65/R.T.S.-59/2023-24 (Pg.266) in which an appeal by the present petitioners regarding change of the mutation entry has been accepted by directing recording of the names of the petitioners in place of Mr.Naresh Soni. Since the property is being attached for the dues of the Income Tax and Sales Tax Departments, due and payable by M/s.Chinteshwar Steel Pvt.Ltd., it is being contended, that the said property was never owned by the company but throughout continued to remain the individual property of Mr.Naresh Soni. In this context, all that is required to be considered is whether at the time of incorporation of M/s.Chinteshwar Steel Pvt. Ltd., the aforesaid property was shown as a property of the company or brought into company at any point thereafter. Learned counsel for the petitioners to demonstrate the position on the next date of hearing.

2. List the matter on 07/01/2025.

(ABHAY J. MANTRI,J) (AVINASH G. GHAROTE, J)