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

\+ W.P.(C) 6214/2023

M/S E-TECH AND ANR. .....Petitioners

Through: Ms. Kirti Mewar, Adv.

versus

DEPARTMENT OF INCOME TAX AND ORS. .....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Madhavi Shukla, Ms. Priya Sarkar, JSCs, Mr. Sudarshan Roy & Ms. Kavita Rani, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

<u>O R D E R</u>

% 24.07.2024

1. This writ petition has been preferred assailing the Attachment Notice under Section 226(3) of the Income Tax Act, 1961 **[“Act”]** issued by the Tax Recovery Officer [**“TRO”**]. We note that the Second Schedule of the Act and which sets out the procedure for recovery of tax provides adequate remedies for the petitioner to raise objections as well as to prefer appeals if aggrieved by any order of the TRO.

2. In view of the aforesaid, we find no justification to entertain this writ petition which shall consequently stand dismissed. This order however shall be without prejudice to the rights and contentions of the writ petitioner as well as the remedies which are otherwise available in law.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

JULY 24, 2024/*sk*