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

\+ W.P.(C) 10834/2023 & CM APPL. 41956/2023

SANTRA DEVI KARIWALA ..... Petitioner

Through: Mr. Nagesh Kumar Behl & Mr. Rajesh Kumar Aggarwal, Advs.

versus

ITO WARD 30(4) DELHI & ORS. ..... Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh & Mr. Puneett Singhal, JSCs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **12.01.2024**

1. From the counter affidavit dated 10 January 2024 which has been filed by the respondents vide Diary No. E-49275/2024 the Court takes note of the following disclosures as made:

> "(vi) On 17.11.2023, the Assessing Officer has issued letter to SBI, Satnali to provide the ownership details/documents of the account no. 65029854130. The Bank has provided the Account Opening Form, KYC and several other documents of the account no. 65029854130. On perusal of the documents, it is gathered that the bank account 65029854130 is Cash credit account of M/s Shyam Readymade Garments & Communications, proprietor Sh. Dinesh Kumar, having **PAN ATVPK3827D.**
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> (vii) Thus, it is apparent that the information of cash deposit of Rs. 15,13,000/- in Bank account no. 65029854130 in State Bank of Patiala, Satnali Branch was pertaining to PAN: ATVPK3827D, and not PAN: AJVPK3827D which pertains to Smt. Santra Devi Kariwala.
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> (viii) From the above, it is now apparent that the information of Bank account no. 65029854130, State Bank of Patiala [now, SBI], Satnali was wrongly disseminated in respect of PAN AJVPK3827D (belonging to Smt. Santra Devi Kariwala) instead of PAN ATVPK3827D (belonging to Sh Dinesh Kumar),

resulting in incorrect tax demand of Rs 1,85,93,689/- in the name of Smt. Santra Devi Kariwala.

(ix) Consequently, the Assessing Officer has taken curative measures and has already revoked attachment from Bank Alc no. 0810101027324, maintained by the Petitioner with ICICI Bank [Refer letter, dated 20/12/2023 annexed as **Annexure-R3**]. Further, a rectification order has already been filed vide order dated 21.12.2023, and consequently, refund of Rs. 4,63,672/- (including interest has been determined). Copy of the said order is enclosed herewith as **Annexure -R4**."

2. In view of the aforesaid while we close the instant writ petition, since the writ petitioner also raises an issue with respect to interest that was payable, the same is kept open to be addressed in appropriate proceedings.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 12, 2024/kk