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

+ W.P.(C) 8048/2024 & CM APPL. 33071/2024 (interim relief)

**GOPAL GOYAL & ORS.**

.....Petitioners

Through: Ms. Aditi Tomar, Ms. Aayushi  
Dhawan, Ms. Kishalaya  
Mudgal & Mr. Shivaansh  
Shekhar Dixit, Advocates

versus

**COMMISSIONER OF INCOME TAX & ORS.....Respondents**

Through: Mr. Prashant Meharchandani,  
SSC & Mr. Akshat Singh JSC  
with Ms. Ritika Vohra & Mr.  
Utkarsh Kandpal

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

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**16.07.2024**

1. This writ petition has been preferred, seeking the following reliefs:

“A. Issue an appropriate Writ in nature of Mandamus or any other Writ directing the Respondent No1 to unfreeze the Bank Accounts, release the seized cash of Rs. 65 ,00,000/- (Rupees Sixty Five Lakhs Only), release the fixed deposit attached of Petitioner No. 1, 2 and 3 respectively.

B. Issue an appropriate Writ in nature of Mandamus or any other Writ directing the Respondent No . 2 to release the blocked/ blacklisted Passport bearing No. P9670123 of Petitioner No. 1.

C. Issue any appropriate Writ in nature of Mandamus or any other Writ directing the Respondent No 1to unfreeze the Bank Accounts and release the fixed deposit attached of Petitioner No. 2 and 3, till the pendency of Writ proceedings.”

2. The petitioners are essentially aggrieved by the freezing of bank accounts as well as seizure of Fixed Deposits and certain cash. The



aforesaid orders of freeze and seizure emanate from a search which was undertaken on 28 April 2023 upon petitioner no. 1.

3. Before us, it is conceded that neither petitioner no. 2 nor petitioner no. 3 were named in the panchnama or the search memo.

4. We are further informed by Mr. Meharchandani, learned counsel appearing for the respondents, that insofar as petitioner no. 1 is concerned, an assessment order has come to be framed on 05 July 2024.

5. In the writ petition, the three petitioners had alluded to the following bank accounts and other seized material. The said chart is extracted herein below:-

**Bank Accounts**

| S. No. | Bank Account No. | Bank Name & Address                         | Account Type    | Held in the name of               |
|--------|------------------|---------------------------------------------|-----------------|-----------------------------------|
| 1.     | 09291100000423   | Punjab & Sindh Bank, Jawala Heri, New Delhi | Current Account | Goyal Enterprises/Gopal Goyal HUF |
| 2.     | 09291000002439   | Punjab & Sindh Bank, Jawala Heri, New Delhi | Savings Account | Seema Goyal                       |
| 3.     | 09291100000424   | Punjab & Sindh Bank, Jawala Heri, New       | Current Account | GG International/Gopal Goyal      |



|    |                  |                                                      |                  |                 |
|----|------------------|------------------------------------------------------|------------------|-----------------|
|    |                  | Delhi                                                |                  |                 |
| 4. | 0193104000132602 | IDBI Bank,<br>Paschim Vihar,<br>New Delhi            | Savings Account  | Gopal Goyal     |
| 5. | 09291000001224   | Punjab & Sindh Bank,<br>Jawala Heri,<br>New Delhi    | Savings Account  | Gopal Goyal     |
| 6. | 0193104000132626 | IDBI Bank,<br>Paschim Vihar,<br>New Delhi            | Savings Accounts | Seema Goyal     |
| 7. | 08462011002688   | Punjab National Bank,<br>Paschim Vihar,<br>New Delhi | Savings Account  | Seema Goyal     |
| 8. | 08462011002695   | Punjab National Bank,<br>Paschim Vihar,<br>New Delhi | Savings Account  | Gopal Goyal     |
| 9. | 08461131001045   | Punjab National Bank,<br>Paschim Vihar,<br>New Delhi | Current Account  | Gopal Goyal HUF |

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|-----|----------------|---------------------------|--|-------------|
| 10. | 09291000001228 | Punjab<br>& Singh<br>Bank |  | Gopal Goyal |
|-----|----------------|---------------------------|--|-------------|

### **Fixed Deposits**

| S. No. | Account No.      | Bank Name and Address               | Held in the name of |
|--------|------------------|-------------------------------------|---------------------|
| 1.     | 084610PU00004916 | Punjab National Bank, Paschim Vihar | Gopal Goyal HUF     |
| 2.     | 084610PU00004925 | Punjab National Bank, Paschim Vihar | Gopal Goyal HUF     |
| 3.     | 09291400002960   | Punjab & Sind Bank                  | Gopal Goyal         |

6. Since a formal order of assessment has already come to be drawn insofar as petitioner no. 1 is concerned, we accord liberty to the said petitioner to take appropriate steps as may be otherwise permissible in law, if it desires the bank accounts standing in his name to become operational and de-frozen. All rights and contentions of respective parties are kept open.

7. That takes us to consider the case of the petitioners no. 2 & 3. Undisputedly, no proceedings have been initiated or are pending against these two writ petitioners. The respondents also do not appear to have examined whether further action referable to Section 148 of the Income Tax Act, 1961 [**'Act'**] would be warranted, in light of the fact that the two petitioners are those who were not made subject matter of the search.

8. It is thus manifest that neither Section 132(9) would come to the aid of the respondents and sustain the continued freeze of bank accounts and seizure of material nor can the respondents take recourse



of Section 281B of the Act.

9. Accordingly, we allow the writ petition insofar as petitioners nos. 2 & 3 are concerned and quash the orders of freezing of bank accounts as well as the seizure of other material. The respondents shall now proceed ahead to ensure that the freeze instructions are duly lifted. Insofar as the fixed deposits seized are concerned, subject to due verification, the same may also be released.

10. We accord liberty to the respondents to draw such proceedings as may be otherwise permissible insofar as petitioners nos. 2 & 3 are concerned.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**JULY 16, 2024/<sub>RM</sub>**