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

\+ W.P.(C) 15497/2024

PRATEEK MADHAN .....Petitioner

Through: Mr. Vivek Bansal, Advocate

versus

THE INCOME TAX OFFICER, WARD 53(3), NEW DELHI & ORS. .....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, JSC and Mr. Anmol Jagga, Advocate for Revenue

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% **05.12.2024**

1. The petitioner has filed the present petition *inter alia* praying as under:-

> *"a) issue a writ of and/or order and/or directions in the nature of mandamus directing the respondents to release the Bank Accounts of the Petitioner seized by Respondent no. 1;*
> *b) issue a writ of and/or order and/or directions in the nature of mandamus directing the respondents to pass the requisite appeal effect orders and grant of consequential refund along with up-to-date applicable interest under section 244, 244A(1) and 244A(1A) r.w.s 240 of the Act and ;*
> *c) pass such other order or orders as this Hon'ble Court may deem fit and*
> *proper in the facts and circumstances of the case."*

2. As is apparent from the above, the petitioner has raised two

grievances: first that the bank account continues to be frozen notwithstanding that the petitioner has succeeded in the appellate proceedings; and second that the petitioner is entitled to refund along with interest consequent to succeeding in his appeals before the Commissioner of Income Tax (Appeals), NFAC, Delhi.

3. Learned counsel for the Revenue does not contest the petitioner's entitlement to the prayers as sought. He has handed over copies of letters sent to various banks to release the attachment of bank accounts, which were effected under Section 226(3) of the Income Tax Act, 1961. Copies of those letters have also been handed over to learned counsel for the petitioner.

4. In view of the above, no further directions are required to be issued to the respondent with respect to the petitioner's first grievance.

5. Needless to state that concerned banks are required to implement the communications sent by Income Tax Department and the petitioner is at liberty to pursue the matter with his bankers.

6. In so far as the petitioner's grievance against the Revenue is concerned, the same stands addressed.

7. In so far as the petitioner's prayer that an order be passed to give appeal effect to the order dated 23.12.2022 for A.Y. 2017-18 and order dated 12.05.2023 for A.Y. 2011-12 passed by the Commissioner of Income Tax (Appeals) along with interest, is concerned; the concerned respondent shall pass appropriate orders to give full effect to the orders dated 23.12.2022 and 12.05.2023 passed by the CIT(A) for the A.Y. 2017-18 and A.Y. 2011-12 including grant of refund along with the interest, in accordance with law. The same be done as expeditiously as possible, and preferably within a period of four weeks.

8. The petition is allowed in the aforesaid terms.

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

DECEMBER 05, 2024/ms

Click here to check corrigendum, if any