

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

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WRIT PETITION NO.22 OF 2025

with

IN PERSON APPLICATION (L) NO. 38132 of 2024

in

WRIT PETITION NO. 22 OF 2025

Goldie Sud	..	Petitioner
<u>Versus</u>		
Union of India and ors.	..	Respondents

Mr. Goldie Sud, petitioner in-person.
Ms. Mamta Omle for the respondents.

**CORAM : M. S. Sonak &
Jitendra Jain, JJ.**
DATE : 10 March 2025

PC.:-

1. This petition challenges the instructions issued by the revenue to the bankers of the petitioner freezing the petitioner's bank account. The only prayer pressed today before us is prayer clause (c) which deals with this issue.
2. The bank account was freezed by the respondent since there were outstanding dues for various assessment years which remained unpaid. It is the contention of the petitioner that he was not served with any notice or order and, therefore, he was not aware.
3. The petitioner had filed an appeal against the assessment orders after the same were served on him in the earlier round of litigation before this Court. As per the revenue's reply, some of the appeals filed by the petitioner have been disposed of vide order dated 24 August 2023 for assessment years 2009-10 and 2010-11. It is the contention of the

petitioner that even there appeal orders were not served upon him nor were served any notice of hearing.

4. Ms. Omle, learned counsel for the respondent submits that these orders were uploaded on the portal, on email-id and the address available with the respondent. According to the petitioner, this address and email-id do not belong to him and therefore, the services of notices and the orders cannot be treated as been served on him.

5. The issues whether the address and email-id is correct or not and whether the service has been effected or not would be a subject matter of disputed question of facts and, therefore, this Court in its extraordinary jurisdiction cannot examine these issues.

6. However, the petitioner, who is appearing in-person, has furnished the following postal address, email-id and his cell phone number on which he is requesting that the Department can communicate future correspondences. We accept this statement of the petitioner. The address, cell phone number and email-id given by the petitioner are reproduced as follows :-

Name	Goldie Sud
Email address	sudgoldie@gmail.com
Mobile number	9892211119
Address	191 & 192, 2nd Floor, Shaheed Bhagat Singh Colony, Andheri East, Mumbai – 400 059.

7. Insofar as the grievance with respect to freezing of the bank account is concerned, since appeals filed by the petitioner has been disposed of by the First Appellate Authority and against which an appeal lies to the Tribunal, we refrain ourselves from entertaining the present petition. The petitioner is at liberty to challenge the appeal orders by filing an appeal to the Tribunal and the petitioner if he so desires can make an application for stay of demand and de-freezing of the bank

account. If such a stay application is filed, we are sure that the Tribunal would dispose of the same as expeditiously as possible.

8. Insofar as the appeals which are pending before the First Appellate Authority, which according to the petitioner has not been disposed of, the petitioner is directed to inform the above address, cell phone number and email-id to the Appellate Authority so that future notices can be served at the correct address which the petitioner has stated above. The petitioner is also at liberty to make appropriate application before the First Appellate Authority in the pending appeals for getting necessary relief. If such an application is made, the Appellate Authority would consider the same as expeditiously as possible.

9. We make it clear that we have not examined the issue on merits and, therefore, none of the above observations made by us above should be construed as observations on merits. All the contentions of both the parties are kept open.

10. The petition is disposed of in above terms. In-person's application does not survive and is disposed of.

(Jitendra Jain, J.)

(M. S. Sonak, J.)