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

+ **W.P.(C) 3408/2025**

HANS RAJ DHANKAR

.....Petitioner

Through: Mr. Himanshu Upadhyay, Advocates.

versus

ASSISTANT COMMISSIONER OF
INCOME TAX

.....Respondent

Through: Mr. Sanjay Kumar, Sr.SC with Ms.
Monica Benjaminh, Jr.SC & Ms.
Easha Kadian, Jr.SC.

AND

+ **W.P.(C) 3411/2025**

HANS RAJ DHANKAR

.....Petitioner

Through: Mr. Himanshu Upadhyay, Advocates.

versus

ASSISTANT COMMISSIONER OF
INCOME TAX

.....Respondent

Through: Mr. Sanjay Kumar, Sr.SC with Ms.
Monica Benjaminh, Jr.SC & Ms.
Easha Kadian, Jr.SC.

AND

+ **W.P.(C) 3412/2025**

HANS RAJ DHANKAR

.....Petitioner

Through: Mr. Himanshu Upadhyay, Advocates.

versus

ASSISTANT COMMISSIONER OF
INCOME TAX

.....Respondent

Through: Mr. Sanjay Kumar, Sr.SC with Ms.
Monica Benjaminh, Jr.SC & Ms.
Easha Kadian, Jr.SC.

AND

+ **W.P.(C) 3421/2025**

HANS RAJ DHANKAR

.....Petitioner

Through: Mr. Himanshu Upadhyay, Advocates.

versus

ASSISTANT COMMISSIONER OF
INCOME TAX

.....Respondent



Through: Mr. Sanjay Kumar, Sr.SC with Ms.
Monica Benjaminh, Jr.SC & Ms.
Easha Kadian, Jr.SC.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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01.05.2025

CM APPL. 26126/2025 in W.P.(C) 3408/2025

CM APPL. 26069/2025 in W.P.(C) 3411/2025

CM APPL. 26127/2025 in W.P.(C) 3412/2025

CM APPL. 26068/2025 in W.P.(C) 3421/2025

1. Issue notice.
2. The learned counsel for the respondent accepts notice.
3. The petitioners have filed the present applications, *inter alia*, praying that directions be issued to the respondent to comply with the order dated 27.03.2025. Clearly, no such directions can be issued because once the Court has issued directions, the concerned authorities are required to comply with the same, unless the orders are stayed by a superior court.
4. In the present case, this Court had disposed of the above captioned petitions restraining the Revenue from taking any steps (coercive or otherwise) for recovery of the demand pursuant to the assessment order, till the disposal of the appeals preferred by the petitioner. Notwithstanding the said order, the petitioner's bank accounts continue to be frozen at the instance of the Revenue.
5. In view of the above, we direct the concerned authorities to inform the bank to vacate the attachments/freezing order pursuant to the demand raised, which are subject matter of appeals preferred by the petitioner before the



Commissioner of Income Tax (Appeals) for assessment year 2014-15 to 2017-18.

6. The applications are disposed of in the aforesaid terms.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 1, 2025
RK

[Click here to check corrigendum, if any](#)