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

\+ W.P.(C) 5783/2025 and CM APPL. 26375/2025

SAUMYA CHAURASIA .....Petitioner

Through: Mr Balbir Singh, Sr. Advocate with Mr Anshul Rai, Mr Harshwardhan Parghania, Mr Ravilochan Daliparthi and Ms Mallika Ranjan, Advocates.

versus

ASSISTANT DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 8 & ORS. .....Respondents

Through: Mr Ruchir Bhatia, SSC.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **02.05.2025**

1. The petitioner has filed the present petition, *inter alia*, impugning the notices dated 22.07.2024 issued under Section 226(3) of the Income Tax Act [**the Act**] whereby the petitioner's bank accounts have been attached. The petitioner also prays that the respondents be restrained from taking coercive steps or actions of any kind for recovery of the disputed demands during the pendency of the statutory appeals pending before the Commissioner of Income Tax (Appeals) [**CIT(A)**] for Assessment Years [**AYs**] 2011-12 to 2017-18, 2019-20 to 2020-21 and 2022-23.

2. The petitioner is a civil servant and there are serious allegations regarding the petitioner having received illegal gratification from various distillers in the State of Chhattisgarh during the course of her posting in the said State. FIRs (three in number) as well as an ECIR were filed and the

petitioner is being criminally prosecuted for offences under the Prevention of Corruption Act, 1988; India Penal Code, 1860 and the Prevention of Money Laundering Act, 2002. The petitioner is incarcerated in Raipur Jail. She has been granted bail in some of the criminal proceedings but continues to be in the custody in connection with the proceedings under the Prevention of Money Laundering Act, 2002. The petitioner states that she has two children aged about four years and an ailing mother aged about eighty years, who are dependent on her. It is stated that since she is incarcerated in Raipur Central Jail for more than two years, she has no other avenue to support her family. In the aforesaid mitigating circumstances, the petitioner seeks that the attachment of her salary bank account be lifted.

3. Mr Balbir Singh, the learned Senior Counsel appearing for the petitioner submits that the petitioner's salary during the ten assessment years amounts to about ₹83.23 lacs. As against her declared income, the AO has made addition to the extent of ₹301,06,21,511/- for the period of ten years. He submits that this is the high-pitched demand, and therefore, some protective orders are necessary for the survival of the petitioner and her family.

4. Mr Ruchir Bhatia, the learned counsel appearing for the Revenue submits that the petitioner has approached this court almost after a year of the demand being raised and without availing the departmental remedies. He fairly states that if the petitioner makes an application to the Assessing Officer [**AO**] for release of the attachment, confined to her salary account, the AO shall consider the same in the light of the facts as articulated in the petition.

5. In view of the above, we dispose of the present petition in terms of the

statement made by Mr Bhatia.

6. In the event, the petitioner makes an application to the AO for lifting the attachment in respect of her salary account, the AO shall consider the same and pass an appropriate order. Further, we request the AO to consider the same expeditiously.

7. Pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 02, 2025/tr

Click here to check corrigendum, if any