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

\+ **W.P.(C) 17175/2025 & CM APPL. 70639/2025**

SARIKA INDUSTRIES PVT LTD

.....Petitioner

Through: Mr Salil Kapoor, Ms Ananya Kapoor, Mr Thakur Ankit Singh and Ms Udita Singh, Advocates.

versus

UNION OF INDIA AND ORS

.....Respondent

Through: Mr Prateek Tanwar, SPC for UOI. Mr Sunil Agarwal, SCC, Mr Viplav Acharya, Ms Priya Sarkar, JSCs, Mr Anugrah Dwivedi and Mr Utkarsh Tiwari, Advocates for Revenue.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **14.11.2025**

1. On the last date of hearing, i.e. 12.11.2025, we have passed the following order:-

> *"3. This petition has been filed with the following prayers:-*
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> *"a) Issue an appropriate writ, order or direction, including a writ in the nature of Certiorari, thereby quashing and setting aside the Impugned Order dated 14.10.2025, passed by Respondent No. 2 / the Assessing Officer, dismissing the stay Application filed by the Petitioner; and;*
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> *b) Issue an appropriate writ, order or direction, including a writ in the nature of Certiorari, thereby quashing and setting aside the Impugned Notice dated 03.11.2025 issued by Respondent No. 2 / Assessing Officer to Respondent No. 3/ HDFC Bank, thereby attaching the Bank account, including the*

cash credit account of the Petitioner; and;
c) Issue an appropriate writ, order or direction, including a writ in the nature of Mandamus, thereby directing the Respondents to forthwith defreeze and release from attachment all bank accounts of the Petitioner, including its cash credit account, which have been attached pursuant to the issuance of Impugned Notice dated 03.11.2025; and;
d) Issue an appropriate writ, order or direction, thereby staying all recovery proceedings and/or any further coercive action, including attachment of bank accounts or any other assets, in pursuance of the demand notice issued against the Petitioner, during the pendency of the Appeal before the Commissioner of Income Tax (Appeals); and/or;"

4. One of the submissions of Mr. Salil Kapoor, learned counsel for the petitioner is that even before attaching the bank accounts, no notice was issued to the petitioner. That apart, it is his submission that even otherwise, before attaching the bank account, in terms of the circular issued by the Central Board of Direct Taxes, the Assessing Officer is required to seek the approval of the Principal Commissioner of Income Tax / Principal Director of Income Tax / Commissioner of Income Tax / Director of Income Tax concerned, which according to him, as per his instructions, no such approval was sought.
5. On this plea, Mr. Sunil Agarwal, learned Senior Standing Counsel on behalf of the respondents seeks two days' time to take instructions.
6. At his request, re-notify on 14.11.2025."

2. Mr Agarwal, learned SSC for the Revenue states that as per the instructions, the Principal Commissioner of Income Tax, Central-1, Delhi (PCIT) has given the approval for taking impugned action of attaching the bank account of the petitioner. His submissions is also that the petitioner has a remedy of revision before the PCIT, who shall hear the revision of the petitioner today at 04.00PM, if such a petition is filed before him.

3. At this stage, Mr Salil Kapoor, learned counsel for the petitioner states that the petitioner shall avail the revision remedy and take the copy of this petition before the PCIT, which may be considered as revision petition on behalf of the petitioner.

4. If that be so, we permit Mr Kapoor, to file the copy of this writ petition on behalf of the petitioner, which shall be treated as a revision petition, as according to him, this petition encompasses the grounds for stay of the demand and bank attachment.

5. It also goes without saying that the PCIT shall hear the parties and decide the revision petition in accordance with law. All contentions of the parties are kept open to be canvassed before the PCIT.

6. If the petitioner is aggrieved by the decision of the PCIT, the liberty shall be with the petitioner to apply for revival of this petition.

7. The pending application is also disposed of having become infructuous.

8. The petition is disposed of in above terms.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 14, 2025

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