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

\+ CONT.CAS(C) 38/2023, CM APPL. 33874/2024

BMO TRUST COMPANY .....Petitioner

Through: Mr. Agam Aggarwal and Mr. Chritarth Palli, Advocates.

versus

RANJAN KUMAR .....Respondent

Through: Mr. S.L. Gupta, Advocate for respondent/SBI alongwith Ms. Preeti Gupta, Chief Manager, SBI.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **07.04.2026**

1. The present petition has been filed by the petitioner alleging wilful disobedience/ non-compliance with the directions contained in the order dated 15.03.2022 passed in W.P.(C) 5619/2021. The operative directions therein are as under:

> 27. Accordingly, and for all the aforesaid reasons, the writ petition along with pending application shall stand allowed in the following terms: -
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> A. SBI shall in accordance with the conclusions recorded hereinabove, process the prayer for remittance as made by the petitioner in light of the judgment of the Superior Court granting probate. The aforesaid would be subject to the petitioner placing a duly apostilled copy of the will and judgment of probate before the bank.
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> B. SBI would be obliged to proceed with the remittance of funds standing to the credit of the savings bank account of the testator subject to the petitioner obtaining the requisite permission from RBI in accordance with the provisions made in the 2016 Regulations.
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> C. Insofar as relief (b) is concerned, the Court leaves it open to the petitioner to represent the competent authority under the Income Tax Act, 1961 for consideration of its prayer for revision and rectification of the particulars contained in the TDS certificates issued for the period between December 2017 to 27 January 2019 and also from 28 January 2019 onwards.

2. Ms. Preeti Gupta, Chief Manager, State Bank of India, Vasant Vihar is present in Court today.

3. During the course of hearing, it transpires that the impediment in remittance of the funds is primarily on account of the fact that the petitioner is required to file certain statutory forms with the Income-Tax Department (hereinafter “IT Department”) i.e. Form-145 and Form-146 which are the tax compliance forms [replacing Form 15C and 15C(B)] under new Income Tax Code for Foreign remittance.

4. Form-145 is a mandatory declaration for foreign payments by the remitter while Form-146 is the Chartered Accountant’s certificate required when taxable remittances exceed the prescribed limit. The filing of the said Forms is mandatory before sending money abroad.

5. It is conceded by the learned counsel for the petitioner that the obligation to file the said Forms with the IT Department is on the petitioner.

6. In the circumstances, for the purpose of compliance with the aforesaid directions contained in the order dated 15.03.2022 passed in W.P.(C) 5619/2021, the following course of action is agreed upon by the parties:

(i) The petitioner would ensure filing of Form 145 and Form 146 with the IT Department as expeditiously as possible ; upon the said Forms being filed by the petitioner, the concerned Bank i.e. SBI (Branch: Vasant Vihar) shall be duly informed. The petitioner shall also provide any other documents as may be required by the Bank.

(ii) Ms. Preeti Gupta, Chief Manager, SBI, Vasant Vihar, Delhi undertakes that upon necessary intimation being received as regards filing of the aforesaid Forms, the said Bank shall render every possible assistance, including for the purpose of taking any other regulatory approvals, for remittance of the funds as mandated in terms of the directions contained in the order dated 15.03.2022.

(iii) If any approval is required from RBI prior to remittance, the said Bank shall liaise with the RBI to secure the requisite permission/s. The petitioner would also independently follow up with the RBI, as may be required.

7. The IT Department also is requested to render necessary cooperation for the aforesaid purpose. The petitioner shall be at liberty to apprise the IT Department of this order.

8. In view of the aforesaid understanding and the undertaking of Chief Manager, SBI Vasant Vihar, Delhi, no further orders are required to be passed in the present petition. The same is, accordingly, disposed of.

9. Needless to say, in case the petitioner has any further grievance, it shall be at liberty to avail appropriate remedies under law.

SACHIN DATTA, J

APRIL 7, 2026/*at*