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

\+ W.P.(C) 2336/2026 CM APPL. 11283/2026 CM APPL. 11284/2026

NITIN TANWAR .....Petitioner

Through: Mr. Nitin Gulati, Ms. Reena Gandhi and Mr. N.K. Gulati, Advs.

versus

INCOME TAX OFFICER, WARD 25(3) DELHI, ...Respondent

Through: Mr. Anant Mann, JSC

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **10.03.2026**

1. The petitioner has approached this Court with the grievance that against the demand of the company namely Touche Digital Pvt. Ltd. (*hereinafter referred to as 'Touche Digital'*), the petitioner's bank account has been seized, simply because he happens to be a Director of the said Company.

2. Learned counsel for the petitioner argued that the petitioner is an assessee in his own capacity and distinct from the Company, which has a separate Permanent Account Number (PAN). He added that the petitioner has been filing his Income Tax Returns.

3. It is argued by learned counsel for the petitioner that for the demand of the Company, the seizure of the petitioner's bank account is illegal and contrary to the petitioner's right.

4. Mr. Anant Mann, learned Junior Standing Counsel for the Department

submitted that the Company-'Touche Digital' itself had given the account number 03631530002382 in its Income Tax Return and since it was petitioner company's own assertion, this account has been seized against the outstanding demand of the Company.

5. Mr. Mann further submitted that the Company's refund has also been credited in this account.

6. In rejoinder, learned counsel for the petitioner clarified and submitted that the account number belonging to the petitioner was wrongly given, while furnishing Income Tax Return of the Company-Touche Digital however but at the same time asserted that no amount of refund has been credited in above-referred account number which belong to the petitioner.

7. Having heard learned counsel for the parties, we are of the view that maybe the account number belonging to the petitioner has been given in the Income Tax Return filed by the Company due to inadvertence or otherwise. But since the fact that this number belongs to petitioner is not in dispute, the seizure of such account cannot be countenanced.

8. On perusal of the record, we find that the amount of refund of the Company has never been credited in this account. The error on the part of the Company in giving incorrect particulars of Bank appears to be *bona-fide.*

9. Such being the position, seizure of the petitioner's account for ensuring recovery of the demand raised against the Company-Touche Digital cannot be justified. We are, therefore, persuaded to allow the present writ petition.

10. The petition is allowed, the seizure of petitioner's bank account made vide communication dated 21.01.2026 is hereby set aside.

11. It shall be required of the petitioner to furnish before the AO, the bank

details of the Company duly verified from the Manager of the bank within seven days from today.

12. On furnishing the bank details of the Company, the Assessing Officer shall forthwith issue necessary communication to the bank giving effect to the instant order. In other words, he shall withdraw/ cancel the orders of the seizure of the petitioner's bank account forthwith.

13. Pending applications are also disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 10, 2026/*ss*