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

+ **W.P.(C). 3028/2020**

LALITA AGGARWAL Petitioner

Through: Mr. Sudepta Kumar Pal, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX & ORS.

..Respondents

Through: Mr. Ruchir Bhatia with Mr. Shlok Chandra,
Advocates for R-1.

Mr. Jayant Bhatt with Mr. Umang Verma,
Ms. Deepali Suri and Mr. Apoorva Jain,
Advocates for R-2

Mr. Sulabh Kumar, Manager, HDFC, New
Friends Colony.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

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05.05.2020

W.P.(C). 3028/2020 & CM APPL.10545/2020 (for directions)

1. The hearing was conducted through video conferencing.
2. Petitioner seeks a direction to the respondents to modify the attachment of the bank account of the petitioner and to permit withdrawal of the amounts deposited as pension in the State Bank of India and HDFC Bank accounts and further seeks quashing of blanket

attachment order dated 11.02.2020, whereby the pension accounts have been attached.

3. Issue notice. Mr. Ruchir Bhatia, Advocate accepts notice on behalf of respondent No.1. Mr. Jayant Bhatt, Advocate accepts notice on behalf of respondent No.2. Mr. Sulabh Kumar, Manager, HDFC Bank accepts notice on behalf of respondent No.3.

4. Learned counsel for the petitioner contends that the pension amounts being deposited in the bank accounts of the petitioner have been attached. He submits that the attachment of pension is exempt under Section 11 of the Pension Act, 1871.

5. Mr. Ruchir Bhatia, Advocate appearing for the Income Tax Department submits that in view of the judgment of a Division Bench of Punjab & Haryana High Court titled *Gurcharan Singh vs. Principal Commissioner of Income Tax & Ors.*: (2017) 188 Punjab Law Reports 177, dues of income tax are sovereign dues and would not fall in any of the categories enumerated in Section 11 of the Pension Act, 1871.

6. Counter affidavit be filed within four weeks. Rejoinder, if any, be filed within four weeks thereafter.

7. Mr. Ruchir Bhatia, learned counsel appearing for the Respondent No. 1, however, submits that he has instructions from the Department that in case a representation is made by the petitioner, in view of the Covid-19 Pandemic, the Department shall consider the same sympathetically in accordance with law.

8. Learned counsel for the petitioner submits that two representations have already been give. However, a detailed representation shall be filed with the Income Tax Department within one week.

9. On petitioner filing a representation, the competent authority shall consider the same and dispose it off, in accordance with law, by passing a speaking order, preferably, within a period of one week.

10. List before the concerned Roster Bench for directions on 15.07.2020.

11. Petitioner is given liberty to approach this court, if need so arises, on disposal of the representation.

12. Copy of the order be uploaded on the High Court website and be also forwarded to parties/learned counsels through email.

SANJEEV SACHDEVA, J

MAY 05, 2020/st