
Variety General Stores Vs Income Tax Officer and Others

Civil Miscellaneous Writ Petition No. 386 of 1992

Court: Allahabad High Court

Date of Decision: Feb. 2, 1993

Acts Referred:

Constitution of India, 1950 " Article 226#Income Tax Act, 1961 " Section 131, 131(3), 132

Citation: (1993) 202 ITR 660

Hon'ble Judges: M.C. Agarwal, J; A.P. Misra, J

Bench: Division Bench

Advocate: Vikram Gulati, for the Appellant;

Final Decision: Allowed

Judgement

A.P. Misra, J.

In this case, time was granted to learned counsel for the Revenue for filing counter-affidavit as far back as on April 9, 1992,

but so far no counter-affidavit has been filed. In the absence of any counter-affidavit, we proceed to decide this case.

2. The petitioner in this case seeks mandamus directing the Income Tax Officer, Ward-II, Moradabad, to release the seized books of account and

other documents of the petitioner lying in his custody, further directing the Commissioner of Income Tax, Lucknow, for release of the petitioner"s

books of account and the documents immediately and also directing the Sales Tax Tribunal, Moradabad Bench, Moradabad, to stay the hearing of

the appeals of the petitioner pending before it till the books of account are made available to him.

3. According to the case of the petitioner, a survey took place at the business premises of the petitioner on January 24, 1986, and the petitioner

was issued an order u/s 131(3), dated January 24, 1986, by virtue of which the books of account of the petitioner were seized. Thereafter, the

assessment as against the petitioner has been completed. Since, thereafter; the petitioner needed the books of account in the proceeding before the

sales tax authorities, he made an application dated December 17, 1991, for the release of the same. So far no order has been passed on that

application. It has been further averred by the petitioner that he has not received any order except one which is annexure 3 to the petition by virtue

of which the extension of time for retention of the said document was made by the Commissioner of Income Tax. It is stated by the petitioner that

one order u/s 132(3), dated March 17, 1990, was served on him by which the Commissioner of Income Tax, Lucknow, had permitted the

Income Tax Officer, Ward-II, Moradabad, to retain the books till December 31, 1990, only, although the request of the Income Tax Officer was

to retain the books till March 31, 1991. Apart from this, no order has been communicated to the petitioner. Thereafter, again the petitioner moved

an application on February 4, 1992, with the same request for release of the said documents but even then no order was passed. Again, on

February 21, 1992, the petitioner moved an application for the same relief but no order was passed ; hence this petition seeking the said relief.

4. Having heard learned counsel for the parties and having perused the uncontroverted averments made in this petition and as per our observations

above that no counter-affidavit has been filed so far in this case, we accept the averments made in this case. Admittedly, the documents and the

books of account of the petitioner have been seized as far back as on January 24, 1986, u/s 131(3) of the said Act and in the absence of anything

from the side of learned counsel for the Revenue, we direct respondents Nos. 1 and 2 to return the impounded books of account and other

documents of the petitioner, seized on January 24, 1986, when the impounding order was passed by the Income Tax Officer, Ward-B, and to

keep the photostat copy of the same, if they so require in future.

5. With the aforesaid observations, the present writ petition is allowed. Costs on parties.