

**(1990) 08 AHC CK 0027**

**Allahabad High Court**

**Case No:** Civil Miscellaneous Writ Petition No. 268 of 1988

Smt. Surendra Kaur

APPELLANT

Vs

Commissioner of Income Tax  
and Others

RESPONDENT

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**Date of Decision:** Aug. 23, 1990

**Acts Referred:**

- Constitution of India, 1950 - Article 226
- Income Tax Act, 1961 - Section 222

**Citation:** (1991) 188 ITR 110

**Hon'ble Judges:** B.P. Jeevan Reddy, C.J; S.C. Verma, J

**Bench:** Division Bench

**Final Decision:** Dismissed

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### **Judgement**

1. List revised. No one appears for the petitioner.
2. The petitioner filed an objection to the attachment and sale of the house in question. The said house was sought to be sold by the Tax Recovery Officer for realisation of tax arrears due from one Marinder Singh. The petitioner herself states, vide paragraph 32 of the writ petition, that she had filed a suit for a declaration that she is owner of the house in dispute on the basis of the will. In such a situation, the writ petition cannot be entertained. The petitioner can work out her remedies under the law in the said civil suit.
3. The writ petition is dismissed with costs. Interim stay order is vacated.