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## (1991) 188 ITR 110

## **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

Date of Decision: Aug. 23, 1990

**Acts Referred:** 

Constitution of India, 1950 â€" Article 226#Income Tax Act, 1961 â€" 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

## 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.