

Court No. - 3

Case :- WRIT TAX No. - 176 of 2024

Petitioner :- Zia Zaidi

Respondent :- Union Of India Thru. Ministry Of Finance Deptt. Of Income Tax , New Delhi And Others

Counsel for Petitioner :- Mudit Agarwal

Counsel for Respondent :- A.S.G.I.,Kushagra Dikshit

Hon'ble Mrs. Sangeeta Chandra,J.

Hon'ble Shree Prakash Singh,J.

Heard the Senior Advocate, Sri Jaideep Narain Mathur, assisted by Sri Mudit Agarwal, learned counsel for the petitioner and Sri Neerav Chitravanshi, learned counsel, who appears on behalf of the respondent nos. 2 to 4.

It is the case of the petitioner that she is the wife of Mohd. Fasih Zaidi, mother of Ahmad Rafi Zaidi and Mother-in-law of Rashida Zaidi. The names of whom have been mentioned at serial nos. 22 o 25 of the list, copy of which has been filed as Annexure No. 4 to the petition.

This is the material supplied by the Assessing Officer while issuing notice under section 148 of the Income Tax Act,1961 that all these persons are individual Assesseees with different Permanent Account Numbers. The amount, that has been shown as unexplained investment made in M/s Mayur Sanskritik Bhawan against each name,is less than Rs. 50 Lac. However, to bring the amount within the provisions of Section 149(1) (b) of the Income Tax Act, the respondent no. 4 has clubbed all the said investments and shown the amount to be Rs. 73,96,577/-.

Learned counsel for the petitioner has placed reliance upon the letter sent by the respondent no. 4 to the respondent no. 3 for giving the prior approval, copy of which has been filed as Annexure No. 5 to the petition and the approval, that was granted by the respondent no. 3, copy of which has been filed as Annexure No. 6 to the petition.

It has been submitted that the alleged investment made by the petitioner, who is an individual

Assessee with a separate PAN, could not have been clubbed with her other family members.

Sri Neerav Chitravanshi, learned counsel for the respondent nos. 2 to 4 shall seek instructions from the respondent no. 4.

List this matter on 19-07-2024, as fresh.

Order Date :- 11.7.2024

AKS