

## **HC directs AO to consider wife's application seeking release of husband's property attached by him**

INCOME TAX : Where property in name of deceased assessee was attached by Assessing Officer and petitioner, wife of deceased husband, had sent a representation seeking for release of attachment order followed by another representation/reply requesting respondents to lift order of attachment, Assessing Officer was to be directed to consider petitioner's representation/reply and dispose same on merits and in accordance with law

Section 281B of the Income-tax Act, 1961 - Provisional attachment to protect revenue in certain cases - (Illustrations) - Petitioner was wife of assessee, who passed away during pendency of assessment proceedings - Pursuant to a raid, Assessing Officer came to a conclusion that deceased assessee had an undisclosed income -Tribunal remitted case back to Assessing Officer to pass fresh order de novo- Meanwhile, property in name of deceased assessee was attached by Assessing Officer –Thereafter, petitioner had sent a representation seeking for release of attachment order followed by another representation/reply requesting respondents to lift order of attachment contending that order of attachment preceded order of Tribunal and, therefore, had no vigour - Whether Assessing Officer was to be directed to consider petitioner's representation/reply and dispose same on merits and in accordance with law – Held, yes [Para 14] [Matter remanded]

**Click below link for the judgment:**

<https://www.taxmann.com/research/direct-tax-laws/top-story/101010000000340693/hc-directs-ao-to-consider-wifes-application-seeking-release-of-husbands-property-attached-by-him-caselaws>

*(Source: Taxmann.com)*