

**IN THE HIGH COURT OF BOMBAY AT GOA****LD-VC-OCW-162-2020  
IN  
WRIT PETITION NO.326 OF 2019**

Tome Hilton Silvester Oliveira  
and Ors.

.... Applicants

Versus

The Union of India and Ors.

.... Respondent

Shri Parag Rao, Advocate for the Applicants.

Ms. Amira Razaq, Standing Counsel for the Income Tax Department –  
Respondent No.2.

**Coram :- M.S. SONAK &  
DAMA SESHADRI NAIDU, JJ.**

**Date :- 27<sup>th</sup> OCTOBER 2020**

**P.C. :**

Heard Shri Parag Rao, the learned Counsel for the applicants and Ms. Amira Razaq, the learned Standing Counsel for the Income Tax Department.

2. This application is in terms of the liberty granted by our order dated 11.04.2019 in Writ Petition No.326 of 2019.

3. In terms of the aforesaid order, an amount of ₹17.00 crores or thereabouts was directed to be retained in Fixed Deposit in the name of the respondent no.2 and the same was not to be withdrawn or dealt with, otherwise then by the leave by this Court.

4. Shri Rao, the learned Counsel for the applicants submits that the applicants wish to file appropriate applications before the Settlement Commissioner for settlement of pending disputes. He states that such applications will be filed within one week from today. He submits that an amount of ₹14,69,63,298/- from out of the deposited amount may therefore be transferred to the account of the Settlement Commissioner, so that the applicants' applications for settlement are disposed of in accordance with law.

5. Ms. Amira Razaq, the learned Standing Counsel, points out that the amount indicated by the applicants in this application may not be the appropriate amount. She points out that there are certain other preconditions which are also required to be satisfied before the application can be entertained by the Settlement Commissioner. She submits that any orders may not be regarded as waiver by the Department in this regard.

6. We make it clear that we are not going into the issue of either the quantum of the amount requisite for settlement or statutory compliances. These are the issues to be determined by the appropriate authorities dealing with the applications for settlement, if and when made.

7. By keeping open all contentions of all parties, we direct the respondent no.2 to forward the amount of ₹14,69,63,298/-, from out of the deposit retained by him to the appropriate Settlement Commissioner within a period of two clear days from the date of receipt of necessary

intimation from the applicants. The applicants, in their intimation, to state clearly the details of the Settlement Commissioner with whom they have filed the application, so that the transfer is facilitated.

8. The balance amount to be retained by the respondent no.2 in terms of our order dated 11.04.2019. Such retention shall also abide by the terms and conditions set out in our order dated 11.04.2019.

9. This application is disposed of in the aforesaid terms.

10. All concerned to act on the basis of authenticated copy of this order.

**DAMA SESHADRI NAIDU, J.**

**M.S. SONAK, J.**

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