**NAFR**

# HIGH COURT OF CHHATTISGARH, BILASPUR

## WPT No. 75 of 2015

1. Munna Mandle S/o Shri Kartik Mandle Aged About 51 years R/o Village Thankhamaria Police Station Thankhamaria District Bemetara Chhattisgarh 491338

2. Premchand Murarka S/o Shri Moolchand Murarka Aged About 64 Years R/o Vill. Thankhamaria Police Station Thankhamaria District Bemetara Chhattisgarh

**---- Petitioners**

**Versus**

1. Union Of India Through The Chairman Central Board Of Direct Taxes, North Block New Delhi

2. The Director General Of Income - Tax ( Central ) Aayakar Bhawan, Hoshangabad Road, Bhopal ( M.P.)

3. The Commissioner Of Income Tax Central Revenue Building Civil Lines, Raipur District Raipur Chhattisgarh

4. The Election Commission Of India Through District Election Officer, Collectorate, Rajnandgaon District Rajandgaon Chhattisgarh

5. State Of Chhattisgarh Through Officer In Charge State Surveillance Team Of ECI, Collectorate Rajnandgaon District Rajnandgaon Chhattisgarh

6. Additional Director Of Income Tax ( Investigation, Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh

7. Deputy Director Of Income Tax (Investigation) - III, Central Revenue Building, P.S. Civil Lines Raipur District Raipur Chhattisgarh

8. The Income Tax Officer -1, Aaykar Bhawan, FCI Godown, Road, P.S. City Kotwali, Rajnandgaon, Chhattisgarh

9. The Deputy Commissioner Of Income - Tax Circle -1, Bungalow No. 32/32, P.S. Sector-6, Bhilai, District Durg Chhattisgarh

**---- Respondents**

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| For Applicant | : | Shri M.K.Sinha, Advocate |
| For Respondents 1 to 3 and 6 to 9 | : | Ms. Naushina Ali, Advocate |
| For Respondent / State | : | Shri R.K.Gupta, Dy.A.G. |

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**Order On Board**

**27/07/2015**

Heard.

The petitioners have filed this writ petition seeking a direction to the respondents to refund the cash amount seized from the petitioners, to file copy of satisfaction, quashing of authorization, supply copies of statements, not to initiate any assessment proceedings.

2. Learned counsel for the petitioners submits that the respondent authorities of the Revenue have been handed over cash amount seized from the petitioners during transit, by the administrations under the direction of the Election Commission of India. The department is unauthorizedly retaining the amount, not informing the petitioners the basis for retention of huge cash and till date no documents have been supplied to the petitioners. He submits that the respondents without drawing proper proceedings under the provisions of Income Tax Act, cannot retain the cash amount handed over to them. It is further submitted that the cash amount was handed over by the administration to the Income Tax Department only in order to find out whether the petitioners were involved in any criminal act interfering with free and fair process of election. The cash amount has not been seized in accordance with law.

3. On the other hand, learned counsel for the revenue submits that the documents which have been placed on record *prima facie* shows that the cash amount which was handed over by the Police/ Administration to the Income Tax Department has been seized by the Income Tax Authorities and the matter is under investigation.

4. Be that as it may, if the petitioners claim that the cash amount seized by the department should be released in their favour, they may move proper application before the department and they may also offer bank guarantee. The department shall consider petitioner's application in accordance with law and pass appropriate order in the matter, upon considering the petitioner's submission and documents/evidence, if any, placed before the authorities.

5. Needless to emphasize, in case, the petitioners are aggrieved by the order, it will be open for them to take recourse to remedy as may be available to them under the law.

The petition is accordingly finally disposed off.

Sd/-
**Manindra Mohan Shrivastava**
**Judge**

Deepti