

HIGH COURT OF CHHATTISGARH AT BILASPUR**WPT No.319 of 2017**

Madhu Agrawal W/o Shri Pawan Kumar Agrawal, Aged About 43 Years
R/o Pyarelal Marg, Ramsagar Para, Raipur, Chhattisgarh.

---Petitioner

Versus

1. Union Of India Through Its Secretary, Department Of Revenue, Ministry Of Finance, North Block New Delhi, 110001
2. Commissioner Of Income Tax - 1, Raipur Central Revenue Building, Civil Lines, Raipur, Chhattisgarh.
3. Assistant Commissioner Of Income Tax Circle 2(1), Raipur Central Revenue Building, Civil Lines, Raipur, Chhattisgarh.

---Respondents

For the petitioner	:	Shri Siddharth Dubey, Advocate.
For respondents	:	Ms.Naushina Afrin Ali, Advocate.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

06/11/2017

1. The limited grievance in the instant petition is that, after the search and seizure proceedings conducted by the Income Tax Department in between 04/02/2010 to 05/03/2010, certain amount of gold and silver articles have been seized.
2. The grievance of the petitioner is that, subsequently, the application for settlement of dispute was moved by the present petitioner and which was decided on 31/10/2012 where the case has been settled between the petitioner and the revenue. The assessment years in the settlement proceedings were 2004-2005 to 2010-2011. The grievance of the petitioner is that, subsequently, he has moved an application before the Commissioner of Income Tax for the release of the seized gold and silver articles which were seized during the search operation conducted under Section 132 of the Act.
3. The counsel for the petitioner submits, that as on date there is no outstanding dues pending against the petitioner to the best of knowledge of the petitioner, as per the clause 132(b), more particularly arising out of proceeding

drawn from the search proceeding conducted during 04/02/2010 to 05/03/2010. He further submits, that initially an application was filed on 17/12/2012. Subsequently, he had moved three more reminders and the last reminder being moved on 22/06/2015. That though initially a combined application was made, but the application dated 22/06/2015 was an isolated application filed on behalf of the petitioner alone. However, the authorities till date have not taken any decision on the said application.

4. The counsel for the respondents at this juncture submits, that the authorities are supposed to take a decision. Let the matter be disposed off directing the authorities to take a decision on the said application subject to the verification of facts by the authorities.

5. Be that as it may on the submissions made by the counsel for either side, this court is of the opinion, that the matter can be disposed off at this juncture directing the petitioner to move a fresh application in addition to what has already been submitted for release of the articles which has been seized by the respondents. On such application being made it is expected, that the authorities particularly respondent No.2 shall take a decision objectively within a period of eight weeks from the date of receipt of the fresh representation.

6. The Writ Petition stands disposed off with the aforesaid directions.

**Sd/-
(P. Sam Koshy)
Judge**

Sumit