

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP-1312-2021 (O&M)
Date of decision : 16.02.2021**

Pawan Kumar

.... Petitioner

Versus

The Director General of Income Tax (Inv.) and ors. Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE RAJESH BHARDWAJ

Present: Mr. Rohit Sud, Advocate
for the petitioner.

Mr. Denesh Goyal, Advocate
for the respondents.

AJAY TEWARI, J. (Oral)

1. At the outset, the learned counsel for the petitioner pointed out that in the 3rd line of the order dated 21.01.2021, the word 'invisible' has been wrongly mentioned and it seems that the word intended to be used was 'exigible'. We find it to be correct.

2. Prayer in this petition is for quashing the impugned order dated 03.12.2020 (Annexure P-6) wherein the application filed by the petitioner for the release of confiscated cash amount of Rs.31,68,950/- has been rejected illegally and in arbitrary manner and stated that the petitioner would give bank guarantee of the entire amount subject to assessment.

3. Reply has been filed where the aforesaid facts have not been controverted. In our considered opinion, the prayer made by the learned counsel for the petitioner has to be allowed.

4. In the circumstances, the petition is allowed and the impugned order dated 03.12.2020 is *set aside*. Further, it is directed that once the petitioner gives bank guarantee of the entire amount, the money be released to him.

5. Since the main case has been decided, the pending Civil Misc. Application(s), if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(RAJESH BHARDWAJ)
JUDGE

16.02.2021

m. sharma

Whether speaking/reasoned	:	Yes/No
Whether reportable	:	Yes/No