HIGH COURT FOR THE STATE OF TELANGANA : HYDERABAD

MAIN CASE NO: W.P.No.20514 of 2022

PROCEEDING SHEET

SL. NO	DATE	ORDER	OFFICE NOTE
03.	10.01.2023	**HCJ & SNJ** **I.A.No.2 of 2022** *(On being mentioned)* Heard Mr. J.V.Prasad, learned Standing Counsel, Income Tax Department for the applicants and Mr. Sharad Sanghi, learned counsel for respondent Nos.1 & 2/writ petitioners. This interlocutory application has been filed to bring to the notice of the Court certain developments pertaining to the subject matter of the writ petition. We may mention that Writ Petition No.20514 of 2022 was disposed of by this Court *vide* the order dated 25.07.2022 in the following manner: "10. There is no dispute that tax arrears of the petitioners have been settled with the Income Tax Department under provisions of the Direct Tax Vivadh Se Vishwas Act, 2020. Certificate has also been issued in this regard. Since the direct tax dispute has been settled, it is necessary that the jewellery which	Transferred to i/o folder, before corrections, if any.

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		was seized from the premises of the petitioners on 10.02.2000 which was the basis of the tax dispute should be returned back to the petitioners. It is also not disputed that the jewellery was seized from the premises of the petitioners' late father on 10.02.2020 as per list of inventory dated 10.02.2020. Therefore, to insist that petitioners should produce succession certificate now as a condition for return of the jewellery is not justified. Holding of the seized jewellery by the respondents after the tax dispute has been settled would amount to unlawful holding of property belonging to the petitioners. There is nothing on record to show that the other legal heir of the deceased has come forward to claim a share of the seized jewellery though the jewellery remained in the custody of the Income Tax Department for the last more than 22 years. At the most if any dispute arises it would be amongst the legal heirs of late Rikab Raj Jain, but that should not be the reason for holding on to the seized jewellery by the respondents. 11. Consequently and in the light of the above, we direct respondent No.3 to forthwith hand	

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		over the seized jewellery as per list of inventory dated 10.02.2000 to the petitioners who shall furnish a bond to the 3rd respondent that they have received the seized jewellery as legal heirs of late Rikab Raj Jain. Let respondent No.3 release the seized jewellery within a period of four (04) weeks from the date of receipt of a copy of this order." In paragraph 4 of the interlocutory application, it is stated that one Ms. Neeta Kothari claiming to be the sister of the writ petitioners had sent an e-mail dated 04.06.2022 to the applicants stating that she had withdrawn her consent given earlier with the further request not to release the seized gold jewellery and ornaments to her brothers. On a query by the Court, Mr. J.V.Prasad, learned Standing Counsel fairly submits that pursuant to the order of this Court, the gold jewellery and ornaments were released to the writ petitioners. In that view of the matter, we see no good ground to entertain the interlocutory application, which has become infructuous.	

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		I.A. is accordingly dismissed as infructuous. **HCJ** **SNJ** KL	