

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(233)

CWP-10311-2023

Decided on : 14.12.2023

Vinay Aggarwal

.....Petitioner(s)

Versus

The Chief Commissioner of Income Tax & others

...Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI

Present: Mr.Rishabh Kapoor, Advocate for the petitioner (s).

None for respondents No.1 to 4.

Mr. Arjun Sheoran, DAG, Punjab, for respondents No.5 & 6.

G.S. Sandhawalia, J. (Oral)

1. The innocuous prayer made in the present writ petition, filed under Article 226/227 of the Constitution of India, is to release the cash seized by respondent No.6 amounting to Rs.20 lakhs in pursuance of the representation dated 04.04.2023 (Annexure P-3) made to the respondents including the police officials who had kept the same in their safe custody after the same had been recovered on 23.09.2020.

2. The petitioner's case is that the Tax Authorities had also accepted the cash element while passing an order of assessment dated 20.12.2022 (Annexure P-1) and he had paid the tax of Rs.7,07,690/- on 29.03.2022 (Annexure P-2) and therefore, he had sought the release of the cash.

3. In the reply filed by the State, it is submitted that the amount was lying with the police authorities during the pendency of the investigation by the Tax Authorities and had been entrusted to the Station House Officer, Police Station Jandiala, Amritsar (Rural) on 23.09.2020 and they had sealed it and kept the same.

4. Apparently, as per the reply filed now by the Deputy Superintendent of Police-respondent No.6, it has been admitted that the sealed parcel of Rs.20 lakhs was found missing on checking done on 28.11.2020. The liability was sought to be imposed upon MHC Kishan Chand who was found liable to be proceeded against under Section 409 IPC read with Section 13 of the Prevention of Corruption Act, 1988 and FIR No.407 dated 29.11.2020 was also lodged. In our considered opinion, once the cash amount of Rs.20 lakhs was in the custody of respondents No.5 & 6, it was the responsibility of the police authorities to keep the amount in safe custody and now to return the same to the petitioner.

5. Accordingly, in view the above discussion, the present writ petition is allowed and a direction is issued to respondent No.5/competent authority to remit a sum of Rs.20 lakhs to the petitioner by way of bank transfer within a period of one month from today. The petitioner shall supply the details of bank account to which the amount of Rs.20 lakhs is to be credited.

6. With the above direction, the present writ petition stands disposed of.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

14.12.2023
sailesh

Whether speaking/reasoned :	Yes	No
Whether Reportable :	Yes	No