

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

CWP No.20910 of 2022 (O&M)

Date of Decision: 23.01.2023

Jawahar Lal Jain HUF And Another

..... Petitioners

V/s.

Principal Commissioner of Income Tax, Chandigarh and Others.

.....Respondents

CORAM: **HON'BLE MS. JUSTICE RITU BAHRI**
 HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Ms. Radhika Suri, Sr. Advocate with
 Mr. Abhinav Narang, Advocate for the petitioners.

 Ms. Gauri Neo Rampal, Sr. Standing counsel with
 Sh. Aditya Mehtani, Jr. Standing counsel for Respondents.

Ritu Bahri, J (Oral)

The present writ petition has been filed under Article 226/227 of the Constitution of India for issuance of a writ in the nature of mandamus directing the respondents to release the jewellery seized during the course of search conducted on 27th October, 2006 in business premises and residence of the petitioner No.2 and 3 and Nikka Mal Babu Ram Group whereby the said jewellery has illegally been retained by the respondents despite the fact that the litigation and demands in respect of the years covered till the period of search has already been concluded and all taxes, interest and penalty have been paid but the seized jewellery has not been released to the petitioners.

Status report dated 20.01.2023 filed by the respondent, is taken on record.

Learned counsel for the respondents, on instructions from Mr.

Prateek, ITO, Ward (2) submits that the release of the jewellery in question is under process and the same shall be released by 27.01.2023.

Keeping in view the aforesaid fact, no further order is called for.

In view of above, the present petition is disposed of.

(RITU BAHRI)
JUDGE

23rd January, 2023

Sonia Puri

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No

(MANISHA BATRA)
JUDGE