IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

2024:PHHC:109059-DB

Civil Writ Petition No. 25885-2021 (O&M)
Date of Decision: 23.08.2024

M/s Imperial Forex Pvt. Ltd. …..Petitioner

versus

Union of India and others …..Respondents

CORAM: HON'BLE MR. JUSTICE SHEEL NAGU, CHIEF JUSTICE
HON'BLE MR. JUSTICE ANIL KSHETARPAL, JUDGE

Present : Mr. Rahul Bhargava, Advocate, for the petitioner.

Mr. Satya Pal Jain, Addl. Solicitor General of India with
Mr. Shobit Phutela, Senior Panel Counsel for
respondents No.1 to 3-UOI.

Ms. Urvashi Dugga, Sr. Standing Counsel
for respondent No.4.

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SHEEL NAGU, CHIEF JUSTICE (Oral)

1. The present petition has been filed by the petitioner seeking quashing of letter dated 17.11.2021 (Annexure P-12) issued by respondent No.3 to the petitioner whereby despite passing of order dated 30.06.2020 (Annexure P-1) by learned Assistant Director, Directorate of Enforcement, the matter has been referred to the Income Tax Department which is illegal, arbitrary and without jurisdiction.

2. During the course of hearing, an affidavit dated 22.08.2024 has been filed by Shri Vikas Gupta, Assistant Director, Directorate of Enforcement, Chandigarh, inter-alia, revealing thus:-

> *"3. It is humbly submitted that the department is of the view that since the impugned Adjudication Order No. Adj/CDZO/32/2020 dated 30.06.2020 has attained its finality,*

the seized foreign and Indian currency in respect of M/s Imperial Forex Pvt. Ltd. which is not involved in subject contravention and not confiscated by the said Adjudication Order should be returned to the petitioner after adjusting penalty Rs. 75.000/- imposed on M/s Imperial Forex Private Ltd. Thus, the petitioner herein may be advised to approach this office for further necessary actions for releasing of the seized foreign and Indian currency (as stated above) which were seized during search conducted on 16.02.2018 as per the applicable rules."

The aforesaid affidavit filed by respondents No.1 to 3 is taken on record.

3. In view of the above, learned Additional Solicitor General of India submits that if the petitioner approaches respondent No.3 for claiming refund of the balance amount, then the said prayer shall be considered expeditiously along with the prayer for grant of interest over the said amount in terms of law.

4. Let the aforesaid exercise be completed within a period of one month from the date of production of copy of this order before respondent No.3.

5. With the aforesaid observations, the petition stands disposed of.

(SHEEL NAGU)
CHIEF JUSTICE

(ANIL KSHETARPAL)
JUDGE

23.08.2024
ravinder

Whether speaking/reasoned	√Yes/No
Whether reportable	√Yes/No