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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 2493/2024

SHRI KRISHNA CHAURASIA .....Petitioner

Through: Mrs. Anjali Jha Manish, Mr. Priyadarshi Manish, Ms. Divya Rastogi, Mr. Ankur Singh & Mr. Aman Singh, Advs.

Versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE GENERAL OF GST INTELLIGENCE & ORS. .....Respondents

Through: Mr. Jatin Kumar Gaur, Adv. for Mr. Harpreet Singh, Adv.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **06.09.2024**

1. The petitioner has filed the present petition, *inter alia,* praying that directions be issued to the respondents to release the sum of ₹27,00,000/- which was seized pursuant to a Seizure Memo dated 17.04.2023. The learned counsel for the petitioner has referred to a copy of *panchnama* dated 17.04.2023, which has been annexed along with the counter affidavit filed by the respondents. The same records that the sum of ₹27,00,000/- in cash was found at the office premises of the petitioner and since no satisfactory answer or evidence was furnished by him regarding the source of the aforesaid cash, the same was 'resumed' by the officer.

2. It is the petitioner's case that the said seizure was without authority of law. The learned counsel appearing for the petitioner further states that the said issue is squarely covered by the decision of this Court in ***Deepak Khandelwal Proprietor M/s. Shri Shyam Metal v. Commissioner of CGST, Delhi West & Anr.: 2023:DHC:5823-DB***.

3. The learned counsel appearing for the respondents concurs with the submissions advanced by the learned counsel for the petitioner. He also states that the officers will be sensitized as to their power to seize the cash during search operations conducted under Section 67(2) of the Central Goods & Services Tax Act, 2017 / Delhi Goods & Services Tax Act, 2017.

4. This Court is informed that the cash seized has been kept in a fixed deposit account by the respondents. We, accordingly, direct the respondents to forthwith remit the aforesaid amount to the petitioner's bank account along with the accrued interest.

5. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 06, 2024

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Click here to check corrigendum, if any