

28th July, 2025

Item no. DL 7
Court No. 05

Asraf, A.R.(Ct.)

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

Case No. **WPA 395 of 2025**

In the matter of :

ADYAMA GOLD JEWELLERY PRIVATE LIMITED

.... Petitioner

VS.

**DEPUTY DIRECTOR OF INCOME TAX
(INVESTIGATION), UNIT - 6(1) & ORS.**

....Respondents

For the Petitioner :

Mr. Rites Goel

....Advocate

For the Respondents :

Mr. Aryak Dutt

Ms. Riya Kundu

....Advocates

1. Mr. Dutt, learned advocate appearing on behalf of the respondents, by placing before this Court the email dated 26th July, 2025 would submit that the assessment proceedings in this case has reached the final stage and though the draft assessment order has duly been prepared, the same is currently pending for approval from the competent authority as is required under the applicable provisions of the Income Tax Act, 1961. According to him there are certain technical issues, however, such issues shall duly be taken care of and it is more likely that the order for released of jewellery shall be passed within 15th August, 2025. Let the copy of this email as placed before this Court by Mr. Dutt be taken on record.

2. Since the principal relief of the petitioner is for release of the jewellery and since the respondents would contend that steps have already been taken for passing an order for release consequent upon the draft assessment order being approved, I am of the view that no fruitful purpose will be served in keeping the writ petition pending.
3. Accordingly, the writ petition is disposed of with a direction upon the respondents to forthwith take steps and finalize the assessment order and complete the process for release of the jewellery in favour of the petitioner in accordance with law. The decision in this regard must be taken by the respondents within 15th August, 2025.
4. All parties shall act on the basis of server copy of this order duly downloaded from the official website of this Hon'ble High Court.
5. Urgent Photostat certified copy of this order, if applied for, be supplied to the parties expeditiously after complying with all requisite formalities.

(Raja Basu Chowdhury, J.)