
**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.6638 OF 2025

H K Jewels Pvt Ltd & Anr.

.. Petitioners

Versus

The Assistant Director of Income Tax
Investigation & Ors.

.. Respondents

Mr.Devendra Jain a/w Shashank Ajay Mehta i/b Radha Halbe, Advocates for the Petitioners.

Mr.Pritish Chatterjee, Advocates for Respondents.

**CORAM : B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**

DATE : SEPTEMBER 09, 2025

P. C.

1. *Prima facie*, it appears that the gold jewellery was seized by the Income Tax Department pursuant to a seizure action under Section 132 of the Income Tax Act, 1961 on 12th May 2024. Thereafter a valuation of the said gold jewellery was also conducted by the Income Tax Department on 17th May 2024 (Exhibit-“G” to the Petition). Yet the panchnama seems to suggest that the jewellery was seized from Petitioner No.2 on 1st June 2024 and that too in the office of the Income Tax Department in Bhubaneswar. These inconsistencies will have to be

explained by the Income Tax Department by filing an additional affidavit.

2. To enable the Income Tax Department to file an additional affidavit, we stand this matter over to 16th September 2025. The additional affidavit shall be filed on or before 12th September 2025 and a copy of the same shall be served on the advocates for the Petitioner.

3. Stand over to 16th September 2025.

4. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.]

[B. P. COLABAWALLA, J.]