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

WRIT PETITION NO.6760 OF 2025

M/s. Perfect way Trading through its Prop. Anil Mehta … Petitioner

Versus

The Union of India & Ors. … Respondents

Mr. Sham Walve a/w. Mr. Aditya Talpade, Mr. Pratik Karande and Mr. Bhavik Chheda, for Petitioner.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Ashutosh Mishra and Mr. Rupesh Dubey, for Respondent Nos.1 and 2.

Mr. A. I. Patel, Addl. G. P. a/w. Ms. T. J. Kapre, AGP for Respondent-State.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.

DATED : 6 August 2025

PC:-

1. Heard learned counsel for the parties.

2. In pursuance of our order dated 22 July 2025, Mr. Mishra on instructions, states that four electronic devices of which return is applied for by the petitioner would be returned to the petitioner within a week from today. He states that respondent have already obtained the backup and forwarded the same to the Forensic Agencies.

3. Mr. Mishra states that still few devices remains with the respondent and the process of obtaining backup and reports from forensic agencies is ongoing. He points out that there was no prayer of the petitioner for immediate return of the same. He states on instructions that once this process is over even these devices will be returned.

4. Mr. Mishra states that necessary intimation has been sent to the Income Tax Authority regarding the cash amount of Rs. 63.30 lakhs seized from the petitioner.

5. Mr. Walve places on record communication dated 19 June 2025 addressed by the Income Tax Authority to the Customs Authority. He refers to para 5 of this communication in which the Income Tax Authority have requested the Custom Authority to obtain leave from this Court regarding further proceedings under the Income Tax Act. Mr. Walve states that petitioner has no objection for grant of leave so that proceedings are held in accordance with law and are expedited.

6. The communication dated 19 June 2025 suggests that such leave was applied for because of pendency of this petition. Now that we are disposing of petition, there is no necessity of any leave. In any event, this Court, can have no objection to the Income Tax Authority proceeding in accordance with law regarding this cash amount of Rs.63.30 lakhs.

7. By accepting the above statement made by Mr. Mishra on instructions on behalf of the respondents and directing the respondents to comply with the same, we dispose of this petition. Leave in the aforesaid terms is also granted to the Income Tax Authority to proceed in accordance with law.

8. We expect the Income Tax Authority to complete their proceedings as expeditiously as possible.

9. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J) **(M. S. Sonak, J)**