



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, AT NAGPUR.**

WRIT PETITION NO.5690 OF 2025

Chaitanya Kochar, at Post Hinghanghat, Dist. Wardha

vs.

Income Tax Officer 1(1), Wardha and ors.

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Shri Kapil Hirani, Advocate with Shri Rachit Thakar, Advocate and Shri Sanjay Thakar, Advocate for petitioner.
Shri Anand Parchure, Advocate with Shri Bhushan Mohata, Advocate for respondents.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.

DATED : 12th December, 2025

The petitioner seeks direction against the respondents to release the jewellery, share certificates and other documents seized during search on 08/09/2007.

2. Shri Anand Parchure, learned counsel for the respondents submits that the articles are seized by the investigating department of Income Tax and the same were handed over to respondent No.1 i.e. the Income Tax Officer, 1(1) Wardha. The Assessing Officer, at present, is however, respondent No.2 i.e. Income Tax Officer 2(1) Udaipur.

3. He submits that purpose of filing petition will be served if the petitioner is permitted to approach respondent No.2 for seeking release of articles. Shri Parchure, on instructions, submits that respondent No.2 shall then pass appropriate orders so as to release the articles in favour of the petitioner. Once the order is passed, the concerned respondent will be in a position to hand over the articles to the petitioner.

4. Accordingly, we allow the petition partly.

5. The petitioner shall approach respondent No.2 for release of articles mentioned in Annexure-1 to the petition. The application shall be then decided by respondent No.2 within four weeks from the date of its filing. The concerned respondent/s shall thereafter in terms of order passed by respondent No.2, return the articles to the petitioner.

6. The petition is disposed of in above terms.

(Raj D. Wakode, J.)

(Anil L. Pansare, J.)