



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

CWP No.27862 of 2025 (O&M)
Date of Decision: 27.10.2025

Keerti Hartek Singh and another
...Petitioners
Versus
Principal Commissioner of Income Tax-Central Ludhiana
and others
...Respondents

CORAM: HON’BLE MRS. JUSTICE LISA GILL
HON’BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present:- Ms. Munisha Gandhi, Senior Advocate with
Mr. Viraj Gandhi, Advocate for petitioners.
Mr. Varun Issar, Senior Standing counsel for respondents.
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LISA GILL, J. (Oral)

- 1. Prayer in this writ-petition is for issuance of a direction to respondents to release all the jewellery and cash seized by them pursuant to a search conducted under Section 132 of the Income Tax Act, as all demands and dues have been cleared by petitioners.
- 2. Learned counsel for petitioners submits that this writ-petition is rendered infructuous as the jewellery and cash have since been released.
- 3. Learned counsel for respondents affirms the same.
- 4. Writ-petition is, accordingly, disposed of as infructuous.
- 5. Pending application(s), if any, also stand disposed of accordingly.

(LISA GILL)
JUDGE

27.10.2025
seema

(MEENAKSHI I. MEHTA)
JUDGE

Whether speaking/reasoned: Yes
Whether Reportable: Yes/No