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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 9787/2025**

SANDEEP SHARMA

.....Petitioner

Through: Mr. Gaurav Jain, Mr. Shubham Gupta
and Ms Varsha Sharma, Advs.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 2, DELHI**

.....Respondent

Through: Mr. Ruchir Bhatia SSC with Mr.
Anant Mann JSC.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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19.11.2025

1. This petition has been filed with the following prayers:

*“a) a writ of and/or order and or directions in the nature of mandamus, certiorari or any other appropriate writ, order or directing that the Petitioner be issued refund of amount of cash seized during search and seizure operation on the Petitioner, withheld by the Respondent over and above the tax liability determined by the Respondent, along with statutory interest on the delayed refund from the date from which the refund was due till date of payment;
b) Such further and/or other orders be made and/or directions be given as would afford complete relief to the Petitioner.”*



2. Mr. Anant Mann, JSC states on instruction that the cash seized shall be refunded within a period of eight weeks as an outer limit in accordance with the rules and law.

3. Taking the statement on record, we dispose of the petition but by granting liberty to the petitioner to file an application for reviving the writ petition, if the statement as made by counsel is not adhere to.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 19, 2025
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