



\$~74

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

+ **W.P.(C) 10732/2025**

**BHAWNA BABBAR**

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Ruchesh  
Sinha & Ms. Monalisa Maity, Advs.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX WARD 72(1),  
DELHI**

.....Respondent

Through: Mr. Siddhartha Sinha, Sr. Standing  
Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **24.07.2025**

**CM APPL. 44390/2025**

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

**W.P.(C) 10732/2025**

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

*“a) That this Hon’ble High Court be pleased to give directions to the Respondents to immediately release the jewellery items seized pertaining/belonging to the petitioner, in the favour of petitioner of Rs. 43,96,417/- grossly weighing at 1246.48 grams and the net weight being 1165.61 grams, valued by the Respondents/-(as per the valuation report dated 22.04.2015 of the department valuer)as per the details mentioned in Annexure P-1;*

*b) That this Hon’ble High Court be pleased to give directions to the Respondents to immediately release the cash amounting to Rs. 3.5 lacs which was seized during the course of the search and seizure proceedings in the case of the Petitioner along with the applicable interest;*



*c) Such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case..”*

4. In effect the petitioner is seeking release of jewellery items and cash amount of Rs. 3.5 lakhs, which were seized.

5. Counsel for the petitioner states that as of today there is no demand pending which needs to be satisfied by the petitioner as such there is no reason for the respondents to retain the jewellery and the cash. She also states that the application was made on 09.06.2023 for the release of the jewellery and the cash of Rs. 3.5 lakhs which has not been decided.

6. In view of the submissions made by the learned counsel for the petitioner as the application has been filed by the petitioner for the release of jewellery and cash, it would be appropriate to direct the respondent to decide the application of the petitioner within a period of eight weeks, as an outer limit. The respondent will communicate the decision to the petitioner.

7. Accordingly, the petition is disposed of.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**JULY 24, 2025**

*'JK'*