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

\+ W.P.(C) 14938/2024

SOUMIL SINGHAL & ORS. .....Petitioners

Through: Mr Manuj Sabharwal, Mr Drona Negi and Mr Devvrat Tiwari, Advocates.

versus

INCOME-TAX OFFICER & ANR. .....Respondents

Through: Mr Indruj Singh Rai, SSC, Mr Sanjeev Menon and Mr Rahul Singh, JSCs, Mr Gaurav Kumar and Mr Tanishq Ahuja, Advocates

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 29.07.2025

1. On 24.02.2025, following order was passed:-

> *"1. Present petition has been filed seeking a direction to the respondents- Revenue for the release of amounts seized from accounts of the petitioners under Section 132(3) of the Income Tax Act, 1961 (hereafter the Act), which has been lying with the respondents-Revenue since 2003, alongwith statutory interest.*
> *2. Learned counsel for the petitioner states that the amounts in question were seized from the bank accounts of the petitioners during the search and seizure operation conducted on 21.10.2003. It is the contention of the learned counsel that the funds were illegally seized by the respondents- Revenue in 2003 and have not been refunded till date to the Petitioners.*
> *3. Earlier, on 23.10.2024, while issuing notice*

on the present petition, this Court has directed the learned counsel appearing for the Revenue to seek instructions regarding the grievance raised in the present petition.

4. Today, Mr. Sanjeev Menon, learned Junior Standing Counsel for the respondents-Revenue appears and on instructions submits that in view of the order dated 19.09.2022 passed in W.P.(C) 12113/2022 captioned "Pooja Singhal vs Income tax Officer Ward 34(1), Delhi & Anr.", annexed herewith as Annexure – P-22, stated to have been filed by family member of the petitioners, this Court may pass similar orders. Learned Junior Standing Counsel on instructions submits that the case of the petitioners can be processed subject to the verification of the exact amount standing in their account and adjustments of outstanding demands if permissible, and in accordance with law.

5. Binding the Revenue to the statement made by the learned Junior Standing Counsel, we allow the present writ petition in terms of order dated 19.09.2022 passed in W.P.(C) 12113/2022 captioned "Pooja Singhal vs Income tax Officer Ward 34(1), Delhi & Anr." of this Court, by directing the Revenue to process the case of the petitioners subject to the verification of the exact amount standing in their account, in accordance with law.

6. We also direct that applicable interest, in accordance with the provisions of the Income Tax Act, 1961, accruing in favour of the petitioners shall also be released simultaneously.

7. The present petition stands disposed of in above directions alongwith pending applications, if any.

8. List for compliance on 19.05.2025."

2. Since this petition was listed for compliance and it is the case of the petitioner that the order dated 24.02.2025, had not been complied with, and Mr. Sanjeev Menon, learned Junior Standing Counsel, on instructions, states that the order shall be complied with, on or before 14.08.2025, by taking the said submission on the record, the petition having been disposed of, is closed. We grant liberty to the petitioner, in case the order dated 24.02.2025 is not complied with on or before 14.08.2025, to file application for revival of the petition.

V. KAMESWAR RAO, J

VINOD KUMAR, J

JULY 29, 2025
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