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

\+ W.P.(C) 16191/2025 CM APPL. 66265/2025

ROBINDRA SHARMA .....Petitioner

Through: Mr. Nitin Gupta and Mr. Ayush Chauhan, Advs. along with petitioner in person

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 5 DELHI .....Respondent

Through: Mr. Siddhartha Sinha, SSC

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

<u>O R D E R</u>

% **17.10.2025**

1. This petition has been filed with the following prayer:-

> *"(a) Pass an appropriate Writ/Order/Direction, directing the Respondent to immediately release the seized amount of Rs. 29,00,000/- (Rupees Twenty Nine Lakhs only) which was seized during the course of the search and seizure proceedings, along with the applicable interest under Section 132B(4) of The Income Tax Act, 1961 till the date of assessment and 12% interest from the date of assessment till the date of payment thereof, to the Petitioner"*

2. In effect, the petitioner is seeking the release of amount of Rs. 29 lakhs along with the interest, seized during the course of search and seizure proceedings. Our attention has been drawn to order dated 24.07.2025 in W.P.(C) 10732/2025 and order dated 13.10.2025 in W.P.(C) 14777/2025, which read as under:-

<u>W.P.(C) 10732/2025</u>

> *"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".

<u>W.P.(C) 14777/2025</u>

"1. This petition has been filed with the following prayer:-

(a) Pass an appropriate Writ/Order/Direction, directing the Respondent to immediately release the seized amount of Rs.70,00,000/- (Rupees Seventy Lakhs only) which was seized during the course of the search and seizure proceedings, along with the applicable interest under Section 132B(4) of The Income Tax Act, 1961 till the date of assessment and 12% interest from the date of assessment till the date of payment thereof, to the Petitioner; and"

2. On the last date of hearing, the learned counsel for the respondent had sought time to take instructions. At this stage, the learned counsel for the petitioner states that the seized amount of Rs.70.00 Lacs has been released to the petitioner on 03.10.2025. His only submission is that the interest thereon

has not been granted.
3. On this, Mr Sunil Agarwal, submits that the issue of grant of interest shall be considered by the Assessing Officer (AO) within a period of six weeks from today, as an outer limit.
4. If that be so, we dispose of the writ petition by directing the AO to consider the issue of grant of interest in accordance with law and communicate its decision to the petitioner. If the petitioner is entitled to the interest, the same shall be released within four weeks thereafter, but if the petitioner is aggrieved by any order to be passed, liberty shall be with the petitioner to seek the remedy, as available in accordance with law.
5. The petition is disposed of."

3. Mr. Siddharth Sinha, learned Senior Standing Counsel, accepts notice for the respondent. As the issue is with regard to the release of the amount, we dispose of the writ petition directing the Assessing Officer to consider the prayer made by the petitioner for the release of the seized amount along with interest in accordance with law and decide the same within a period of six weeks from today.

4. The decision thereof be communicated to the petitioner. If aggrieved, liberty is with the petitioner to seek such remedy as available in law.

5. The writ petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 17, 2025
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