IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9002 of 2025

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Gautam Kanodia S/o Late Indra Kumar Kanodia, resident of 504, Pushpanjali Plaza, Basant Bihar Colony, Boring Road, Patna, P.O.- S.K. Puri, P.S.- S.K. Puri, District-Patna, Bihar - 800013.

... ... Petitioner/s

Versus

1. The Principal Commissioner of Income Tax (Central), Patna
2. The Principal Director of Income Tax (Investigation), Patna
3. The Principal Director of Income Tax (Investigation), New Delhi
4. The Assistant Commissioner of Income Tax (Central), Circle-3, Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ajay Rastogi, Sr. Advocate
Mrs. Smriti Singh, Advocate
Mr. Anubhav Khowala, Advocate

For the Respondent/s : Mrs.Archana Sinha @ Archana Shahi, Sr. Standing Counsel Income Tax
Ms. Shilpi Keshri, Jr. Income Tax
Ms. Swaran Ray, Advocate

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 25-03-2026 The present writ petition has been filed seeking the following reliefs:-

"(i) For issuance of writ of mandamus or any other appropriate writ for a direction to the Respondent Authorities for releasing the seized gold ornaments and jewellery from the bedroom of the petitioner weighing 724.4 grams valued that Rs.19,10,130/- (Rupees Nineteen lacs ten thousand one hundred and thirty only) and Gold ornaments and jewellery from the bedroom of mother of the petitioner namely Late Pushpa Devi Kanodia weighing 97.8 grams valued at Rs.2,64,060/- (Rupees Two lacs sixty four thousand and sixty) and cash worth Rs.6,00,000/- and 710 US Dollar, 100 British Pound and

documents vide Identification Mark AS-01 to AS-10 in terms of section 132B(3) of the Income Tax Act, 1961 (hereinafter referred to as 'Act').

(ii) For holding that the Assistant Commissioner of Income Tax (Central), Circle-3, Patna (R-4) being the Assessing Officer of the petitioner having jurisdiction over his case and thus, is custodian of the seized assets of the petitioner in terms of section 132(9A) of the Act.

(iii) For issuance of writ of mandamus or any other appropriate writ for a direction to the Respondent Authorities for payment of interest under section 132B(4) (a) on seized cash in favour of the petitioner."

2. At the outset, the learned senior counsel for the respondents has submitted by referring to the counter affidavit filed in the present case that gold ornaments and jewellery have already been released in favour of the petitioner, which is not disputed by the learned senior counsel for the petitioner. As far as seized cash, US Dollar, British Pound and documents in the connected case of Gautam Kanodia relating to Kanodia Group of cases are concerned, it is submitted by the learned senior counsel for the respondent that a decision has already been taken to release the same.

3. In view of the aforesaid, we deem it fit and proper to direct the respondent authorities to release seized cash, US Dollar, British Pound and documents within a period of three weeks from today.

4. It is needless to state that as far as the issue relating to

payment of interest on seized cash amount as per Section 132 B(4)(a) of the Income Tax Act is concerned, the petitioner would be at liberty to file appropriate claim before the appropriate authority with a period of two weeks from the date of receipt of seized cash amount, which shall be adjudicated by the concerned authority within a period of two weeks, thereafter.

5. The writ petition stands disposed off on the aforesaid terms.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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