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

CNR No. DLHC010340002026

\+ W.P.(C) 10592/2026, CM APPL. 49092/2026 & CM APPL. 49093/2026

SHALLY THAPAR .....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr.Arjun Syal, Mr. Rohit Kumar, Mr.Sahib Kochhar, Mr. Abhyudaya Shankar Bajpai & Mr. Sohum Dua, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS. .....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr.Sanjeev Menon, Mr. Rahul Singh & Ms. Priya Sarkar, JSCs, Mr.Gaurav Kumar & Mr. Prateek Bhati, Advs

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **30.07.2026**

1. The present case portrays shocking state of affairs, wherein an amount of Rs.32,50,000/- in cash and jewellery worth Rs.23,16,146/- which were seized on 17.09.2010 are still lying seized/retained by the Department.

2. According to the petitioner no demand is due against him and still such amount of Rs.9,96,150/- and the jewellery which was valued at Rs.23,16,146/- way back in the year 2010 is still lying seized with the

respondent, for no rhyme and reason.

3. Mr. Jolly, learned senior counsel for the petitioner, submitted that now the Assessing Officer, who vide assessment order dated 28.03.2013, had adjusted a sum of Rs.22,53,850/- against the petitioner's demand of Assessment Year 2011-12, leaving a sum of Rs.9,96,150/- refundable to the petitioner, is now asking the petitioner to deposit the demand with applicable up-to-date interest from the date of assessment order (@12% per annum) whereafter he would refund the amount of Rs.32,50,000/- along with interest @ 6%.

4. The petitioner has averred that he had received a communication on 08.08.2018, requiring him to furnish an indemnity bond, which he did furnish with promptitude on 20.08.2018 but thereafter, he neither received the seized cash and the jewellery nor has he heard anything from the Department. Even all his representations and communications went unheard and unheeded.

5. Learned senior counsel for the petitioner submitted that it is not the amount lying seized with the Department, which is causing much concern to the assessee, but it is the sentiments and emotions attached with the seized jewellery, which gives continuous distress and mental suffering to the assessee and his wife.

6. Mr. Indurj Singh Rai, learned senior standing counsel for the respondent, could not give any satisfactory reply as to how and why the Department has been sitting tight over the matter for years together, except that some rectification was required to be done at the Department's end.

7. We cannot refrain from observing that such approach adopted by the Department and officers reflects an attitude of high handedness and red-

tapism. In the present era, when one expects honesty and uprightness from the assessees and the tax payers, the least what is expected from the officers is, that they do what is enjoined upon them to do in timely manner.

8. List this case on 04.08.2026.

9. The concerned Assessing Officer shall remain present on the next date of hearing to explain the reasons for which the needful has not been done for 13 years.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 30, 2026
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