



2025:AHC:173976-DB

## HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4160 of 2025

Shri Sanjay Kumar Jain

.....Petitioner(s)

Versus

Union Of India And 5 Others

.....Respondent(s)

Counsel for Petitioner(s) : Amit Singh

Counsel for Respondent(s) : A.S.G.I., Ashutosh Mishra, Gaurav Mahajan, Naveen Chandra Gupta, Satish Chaturvedi, Shalini Goel

Court No. - 3

**HON'BLE SHEKHAR B. SARAF, J.**  
**HON'BLE PRAVEEN KUMAR GIRI, J.**

1. Heard learned counsel appearing on behalf of the petitioner, Sri Naveen Chandra Gupta, learned counsel appearing on behalf of the respondent No.1, Ms. Shalini Goel, learned counsel appearing on behalf of the respondent Nos.2 & 3 and Mr. Ashutosh Mishra, learned counsel appearing on behalf of the respondent Nos.4 to 6.

2. This is a writ petition under Article 226 of the Constitution of India wherein the writ petitioner has sought for the following relief:

*"(1) issue a writ, order or direction in the nature of mandamus commanding the respondents to pay compensation of Rs.9464844/-along with interest at 9% per annum from 30.07.2025 until realization of said amount from the respondents within 15 days to secure the petitioner's claims.*

*(2) issue a writ, order or direction to award exemplary cost and further compensation for the mental agony, harassment and financial distress caused to the petitioner due to the respondent negligence, arbitrariness and malafide conduct."*

3. It is clear from the facts that the Income Tax Authorities are delaying the entire process. The money should have been returned to the petitioner in the year 2023 itself when the petitioner has agreed upon the settled amount of Rs.41,52,146/-. However, no money has been received by the

petitioner with regard to the seized jewellery, which has been lost by the respondent Bank. The petitioner is not concerned with whether the money is paid by the respondent Bank or by the Income Tax Authorities. As the jewellery has been seized by the Income Tax Authorities, the loss of jewellery would amount to loss by the Income Tax Authorities, and accordingly, payment of the said jewellery has to be made by the Income Tax Authorities.

4. In light of the same, the Income Tax Authorities are directed to look into the valuation done by the petitioner on July 30, 2025 at page 72 to 75 of the writ petition and upon verification of the said valuation, make payment of the said amount within a period of four weeks from date. We make it clear that the petitioner should be paid the amount within the aforesaid period, otherwise the Income Tax Authorities shall be liable to pay penal interest of 12% on the valuation of the Jewellery starting from the date of seizure of the said jewellery. The Income Tax Authorities are at liberty to recovery the amount from the respondent Bank in accordance with law.

5. With the aforesaid directions, the writ petition is disposed of.

**(Praveen Kumar Giri,J.) (Shekhar B. Saraf,J.)**

**September 25, 2025**

Kuldeep