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

% *Date of Decision : 06.01.2026*

+ W.P.(C) 7448/2025 CM APPL. 41160/2025

**KOSHALIYA DEVI RASTOGI**

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr. Rashi Khanna, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Bajpyee, Ms. Manvi and Mr. Ghunain Siddiqui, Advs.

versus

**ASSISTANT/ DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, NEW DELHI AND ANR** .....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

14

+ W.P.(C) 7449/2025 CM APPL. 41156/2025

**SONALI RASTOGI**

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr. Rashi Khanna, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Bajpyee, Ms. Manvi and Mr. Ghunain Siddiqui, Advs.

versus

**ASSISTANT/ DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, NEW DELHI AND ANR** .....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

15

+ W.P.(C) 7450/2025 CM APPL. 41193/2025

**MANIT RASTOGI**

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr. Rashi Khanna, Mr. Devansh Jain, Mr.



2026:DHC:151-DB



Sohum Dua and Mr. Abhyudaya Bajpyee, Ms. Manvi and Mr. Ghunain Siddiqui, Advs.

versus

ASSISTANT DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, NEW DELHI AND ANR .....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

16

+ W.P.(C) 7451/2025 CM APPL. 41164/2025

DHIRENDRA VIR RASTOGI

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr. Rashi Khanna, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Bajpyee, Ms. Manvi and Mr. Ghunain Siddiqui, Advs.

versus

ASSISTANT/ DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, NEW DELHI AND ANR .....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

17

+ W.P.(C) 7452/2025 CM APPL. 41199/2025

ARYAMAN VIR

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr. Rashi Khanna, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Bajpyee, Ms. Manvi and Mr. Ghunain Siddiqui, Advs.

versus

ASSISTANT/ DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, NEW DELHI AND ANR .....Respondents



2026:DHC:151-DB



Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

18

+ W.P.(C) 7473/2025 CM APPL. 41194/2025  
ANANYA VIR

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr. Rashi Khanna, Mr. Devansh Jain, Mr. Sohun Dua and Mr. Abhyudaya Bajpyee, Ms. Manvi and Mr. Ghunain Siddiqui, Advs.

versus

ASSISTANT/ DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, NEW DELHI AND ANR .....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**DINESH MEHTA, J. (ORAL)**

1. By way of present batch of Writ Petitions, the petitioners (who are family members) have prayed that the movable assets, more particularly the gold jewellery, bullion, cash/forex and other valuable articles seized during the course of search conducted at their premises between 17.12.2024 and 20.12.2024 by the respondent-Income Tax Department be directed to be released, as the Department has not even finalized the proceedings under Section 158BC of the Income Tax Act, 1961(*hereinafter referred to as 'the Act of 1961'*).

2. Mr. Sachit Jolly, learned Senior Counsel for the petitioner argued that



the petitioners are assesseees and have been furnishing their returns and paying applicable income tax regularly.

3. It was asserted that during the course of search, the Department alleged above referred valuables to be out of the undisclosed income and seized them, though every seized article is explained/explainable.

4. He nevertheless submitted that Ms. Ananya Vir, petitioner in W.P.(C) No. 7473/2025 is getting married in March, 2026, for which the above articles are required as the members of the family have emotional attachment with the jewellery.

5. While praying for release of these articles, he submitted that the petitioners are prepared to furnish solvent security equal to the value of the jewellery and cash, though he argued that the demand, (if raised) qua the above referred seized jewellery, cash and bullion would be much lesser than their value, which even as per the department valuer is about Rs.5,95,00,000/- (apart from the cash/forex amounting to about Rs.40,00,000/-).

6. Learned Counsel for the respondent-Department, on the other hand objected to the petitioners' prayer and submitted that the petitioners be directed to deposit an amount equal to the probable tax liability, as advance tax/self-assessment tax for Assessment Year 2025-26 so that in case, any demand is raised, the interest of Revenue remains protected.

7. Though with some reluctance, however on instructions, Mr. Sachit Jolly, learned Senior counsel for the petitioners agreed to the proposal so made by Mr. Gaurav Gupta, learned Senior Standing Counsel for the respondent-Department. He offered that the petitioners namely Sonali Rastogi and Manit Rastogi would deposit Rs.1,25,00,000/- each within a



period of ten days, which may be adjusted against the demand, if raised, against the petitioners.

8. In view of the above and considering that some of the petitioners are either senior citizens of more than eighty years of age or children below thirty years of age, we are persuaded to accede to the proposals so made by the learned counsel for the petitioners.

9. The petition is, therefore, allowed by directing as under :

(i). The petitioner namely Manit Rastogi (in W.P.(C) 7450/2025) and Sonal Rastogi in (W.P.(C) 7449/2025) shall deposit Rs.1,25,00,000/- each as self-assessment tax/advance tax on or before 15.01.2026.

(ii). Upon aforesaid amount being deposited and a copy of the challan produced before the respondent No.1 (Assistant/Deputy Commissioner), entire jewellery, bullion and cash/forex seized (approximately 6.862 Kg gold jewellery & bullion and Rs.40,00,000/- as cash/forex) shall be released within a period of seven days.

10. All the Writ Petitions along with pending applications, stand disposed of, accordingly.

11. Needless to observe that this Court has not recorded any finding or made observation in relation to the merit of the contention of the assesseees that the jewellery, bullion and cash/forex are duly explained. The petitioners so also respondent-Department shall be free to take their respective pleas, at appropriate stage.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**JANUARY 6, 2026/ss**