



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

% ***Date of decision: 17th December 2024***

+ **W.P.(C) 16900/2024 & CM APPL. 71602/2024 (Interim Relief)**

NAND KISHORE GUPTAPetitioner

Through: **Mrs. Anjali Jha Manish, Mr.
Priyadarshi Manish & Mr.
Aman Ahluwalia, Advs.**

versus

**THE ADDITIONAL DIRECTOR GENERAL,
DIRECTORATE GENERAL OF GST INTELLIGENCE
& ORS.**Respondents

Through: **Mr. Vedansh Anand, Adv. for
R-1.
Mr. Atul Tripathi, SSC for
CBIC.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

DHARMESH SHARMA, J. (ORAL)

1. The petitioner is invoking the extra ordinary writ jurisdiction of this Court under Article 226 of the Constitution of India, 1950, seeking an appropriate writ, order or directions, thereby seeking quashing of the seizure order INS-02 dated 15 February 2021, *qua* the seizure of Indian currency amounting to Rs. 23,50,000/- from the residential premises of the petitioner in Delhi as illegal, and also seeking directions against the respondents to forthwith release the aforesaid sum along with applicable interest.

2. Upon hearing the learned counsels for the parties and on perusal of the record, at the outset, we find that the facts of the present case and the legal repercussions are squarely covered by the decision



rendered by the Division Bench of this Court in **Deepak Khandelwal, Proprietor, M/s. Shri Shyam Metal v. Commissioner of CGST, Delhi West & Anr.**¹ as well as decision in **Rahul Tayal & Ors. vs. Additional Director Directorate General of GST Intelligence DGGI Jaipur Zonal Unit & Ors.**², of which one of us was a member. But first let us narrate the factual background.

ANALYSIS & DECISION

3. Shorn of unnecessary details, the petitioner, who is the sole proprietor of M/s. Ashish Traders, a firm engaged in the business of trading in iron scrap operating from Delhi, was subjected to a search by the DGGI³ on 15.02.2021 in connection with an investigation into the alleged fraudulent availment of 'Input Tax Credit' by M/s. Jai Mateshwari Steels Pvt. Ltd., during which various documents, electronic devices and a cash amount of Rs. 23,50,000/- were seized.

4. Suffice it to state that, while addressing the question of whether currency could constitute "Goods" within the meaning of 2(52)⁴ of the Central Goods and Services Tax Act, 2017 (hereinafter referred as the 'Act') and whether the same could be seized under Section 67⁵ of the

¹ 2023 SCC OnLine Del 4985

² W.P.(C) 13517/2024 dated 18.02.2024

³ Directorate General of Goods and Services Tax Intelligence

⁴ Section 2(52): - "goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;

⁵ Section 67. **Power of inspection, search and seizure.**

(1) Where the proper officer, not below the rank of Joint Commissioner, has reasons to believe that--

(a) a taxable person has suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand, or has claimed input tax credit in excess of his entitlement under this Act or has indulged in contravention of any of the provisions of this Act or the rules made thereunder to evade tax under this Act; or



(b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

he may authorise in writing any other officer of central tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.

(2) Where the proper officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any other officer of central tax to search and seize or may himself search and seize such goods, documents or books or things:

Provided that where it is not practicable to seize any such goods, the proper officer, or any officer authorised by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.

(4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any almirah, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, almirah, electronic devices, box or receptacle is denied.

(5) The person from whose custody any documents are seized under sub-section (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an authorised officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.

(6) The goods so seized under sub-section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.

(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.

(8) The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as may be prescribed.

(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorised by him under sub-section (2), he shall prepare an inventory of such goods in such manner as may be prescribed.



Act, in the cited case of **Deepak Khandelwal** (*supra*), wherein the issue involved the seizure of silver bars as well as cash currency amounting to Rs. 7,00,000/-, it was held as under: -

“40. It is clear from the schematic reading of Section 67 as well as other provisions of the Act that the purpose of Section 67 of the Act is not recovery of tax; it is not a machinery provision for enforcing a liability. The purpose of Section 67 of the Act is to empower authorities to unearth tax evasion and ensure that taxable supplies are brought to tax. In respect of goods and supplies, which are subject-matter of evasion, the proper officer has the power to seize the goods to ensure that taxes are paid. Once the department is secured in this regard either by discharge of such liability or by such security or bond as the authority concerned deems fit the goods are required to be released in terms of sub-section (6) of Section 67 of the Act.

41. The second limb of Section 67(2) of the Act permits seizure of documents or books or things so as to aid in the proceedings that may be instituted under the Act. The documents or books or things cannot be confiscated and have to be returned. This is amply clear from the plain language of the second proviso to sub-section (2) of Section 67 of the Act. In terms of the second proviso to sub-section (2) of Section 67, the documents or books or things seized are required to be retained only for so long as it may be necessary “for their examination and for any inquiry or proceedings under the Act”. Once the said purpose is served, the books or documents or things

(10) The provisions of the Code of Criminal Procedure, 1973 (2 of 1974), relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that subsection (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.

(11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under this Act or the rules made thereunder for prosecution.

(12) The Commissioner or an officer authorised by him may cause purchase of any goods or services or both by any person authorised by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier.



seized under sub-section (2) cannot be restrained and are required to be released.

42. The second proviso, although couched as a proviso, is an integral part of sub-section (2) of Section 67 of the Act. The same clearly reflects that the legislative intent of empowering seizure of documents or books or things is for enabling their use in aid of the proceedings under the Act. Thus, seizure of such documents or books or things is conditional upon the proper officer's opinion. That the same are “useful for or relevant to” such proceedings.

43. Sub-section (3) of Section 67 of the Act, consistent with the legislative intent of permitting seizure of books or documents or things, provides that if the documents or books or things seized under sub-section (2) are not relied upon for issue of a notice under the Act or rules made thereunder, the same shall be returned within a period of thirty days. Although, there is no ambiguity in the language of sub-section (2) of Section 67 of the Act that seizure of books or documents or things is permissible only if the same are considered useful for or relevant to the proceedings under the Act; sub-section (3) of Section 67 makes it amply clear that the purpose of seizure of books or documents or things is only for the purpose of reliance in the proceedings under the Act. It, thus, posits that if the documents or books or things are not relied upon in any notice that is issued, the same are liable to be returned.

44. It follows from the contextual interpretation of sub-sections (2) and (3) of Section 67 that seizure of books or documents or things are only for the purpose of relying on such material in proceedings under the Act.

45. It is also relevant to refer to sub-section (11) of Section 67 of the Act. The said sub-section empowers the proper officer to seize, for reasons to be recorded in writing, the accounts, registers or documents, which are produced before him and to retain the same so long as it is necessary “in connection with any proceedings under this Act or the rules made thereunder for prosecution”.

46. It is clear from the scheme of Section 67 of the Act that the word “things” is required to be read, ejusdem generis, with the preceding words “documents” and “books”. It is apparent that the legislative intent of using a wide term such as “things” is to include all material that may be informative or contain information, which may be useful for or relevant to any proceedings under the Act. Although, documents and books are used to store information; they are not the



only mode for storing information. There are several other devices that are used to store information or records such as pen drives, personal computers, hard disks, mobiles, communication devices, etc. The word “things” would cover all such devices and material that may be useful or relevant for proceedings under the Act. The word “things” must take colour from the preceding words, “documents” and “books”. It denotes items that contain information or records, which the proper officer has reason to believe is useful for or relevant to the proceedings under the Act. The context in which the word “things” is used makes it amply clear that, notwithstanding, the wide definition of the term “things”, the same is required to be read ejusdem generis with the preceding words. It is apparent that the legislative intent in using a word of wide import is to include all possible articles that would provide relevant information, records, and material which may be useful for or relevant to proceedings under the Act.

47. We are unable to accept that the word “things” must be read expansively to include any and everything notwithstanding that the same may not yield and/or provide any material useful or relevant to any proceedings under the Act as contended on behalf of the Revenue. It is necessary to bear in mind that power of search and seizure is a drastic power; it is invasive of the rights of a taxpayer and his private space. Conferring of unguided or unbridled power of this nature would fall foul of the constitutional guarantees. It necessarily follows that such power must be read as circumscribed by the guidelines that qualify the exercise of such power, and the intended purpose for which it has been granted. As stated above, it is contextually clear that exercise of such power is restricted only in cases where in the opinion of the proper officer, seizure is useful for or relevant to any proceedings under the Act. The second proviso of sub-sections (2) and (3) of Section 67 of the Act makes it amply clear that the purpose of seizure is for the purpose of relying on the same in proceedings under the Act.

48. It is relevant to refer the decision of the Bombay High Court in *Emperor v. Hasan Mamad* [*Emperor v. Hasan Mamad*, 1940 SCC OnLine Bom 31 : AIR 1940 Bom 378] . In the said case, the accused was convicted under Section 152 of the Bombay Municipal Boroughs Act, 1925. The allegation against the accused was that he had allowed the hand-driven lorries containing fruits to remain on a public street at Ahmedabad for more than half an hour. Section 152 of the Bombay Municipal Boroughs Act, 1925 reads as under:

“(1) Whoever in any area after it has become a municipal district, or borough—



- (a) shall have built or set up, or shall build or set up, any wall or any fence, rail, post, stall, verandah, platform, plinth, step or any projecting structure or thing or other encroachment or obstruction; or
- (b) shall deposit or cause to be placed or deposited any box, bale, package or merchandise or any other thing, in any public place or street ... shall be punished....”

49. The Division Bench of the Bombay High Court in *Hasan Mamad case* [*Emperor v. Hasan Mamad*, 1940 SCC OnLine Bom 31 : AIR 1940 Bom 378] rejected the contention that the hand-driven lorry containing fruits could be considered as “thing” either under clause (a) or clause (b) of sub-section (1) of Section 152 of the Bombay Municipal Boroughs Act, 1925. It is held that the word “thing” in both the clauses is required to be construed ejusdem generis. The hand-driven lorry thus could not be considered as a stall or any projecting structure or a box, bale, package or merchandise. The court further held as under:

“The question is whether the hand cart, which the accused had kept in the street, fell within the prohibition contained in Section 152 sub-section (1), of the Bombay Municipal Boroughs Act. It was conceded in the lower court that the case did not fall within sub-section (1)(a) of that section. But Mr G.N. Thakor, who seldom concedes anything, did not concede that proposition. He says that the act of the accused amounted to setting up a stall. No doubt you may have a stall on wheels, but I am clearly of opinion that introducing into a street a lorry on wheels with goods for sale upon it does not amount to setting up a stall within Section 152(1)(a). In my opinion that sub-section deals with making some form of addition or annexe, more or less permanent, to a building in the street. It is directed against the man who has a shop or house in the street, and who encroaches upon the street by making some sort of addition to his house or shop.

I think the real question is whether the case can be brought within Section 152(1)(b). In my opinion the words ‘or any other thing’ must be read ejusdem generis as the words ‘box, bale, package or merchandise’. Those words seem to cover merchandise, and things in which merchandise can be packed, and any other thing must be of the same kind or genus and does not include a vehicle. In my view a motor car or a motor lorry or a horse drawn or hand-propelled vehicle, though containing merchandise and left standing in a street, cannot be said to come within the



section. The hand lorry of the accused clearly falls within the definition of vehicle contained in Section 3(21) of the Bombay Municipal Boroughs Act. The control of vehicles in streets is dealt with by the Bombay District Police Act. Whatever the powers of the police may be under that Act, I am of opinion that the learned Sessions Judge was right in the view he took that a vehicle does not fall within the mischief of Section 152.”

50. The contextual interpretation of all sub-sections of Section 67 of the Act clearly indicates that the same do not contemplate seizure of valuable assets, for securing the interest of Revenue.

51. In *RBI v. Peerless General Finance & Investment Co. Ltd.* [*RBI v. Peerless General Finance & Investment Co. Ltd.*, (1987) 1 SCC 424 : (1987) 61 Comp Cas 663] , the Supreme Court held as under: (SCC p. 450, para 33)

“33. Interpretation must depend on the text and the context. They are the bases of interpretation. One may well say if the text is the texture, context is what gives the colour. Neither can be ignored. Both are important. That interpretation is best which makes the textual interpretation match the contextual. A statute is best interpreted when the object and purpose of its enactment is known. With this knowledge, the statute must be read first as a whole and then section by section, clause by clause, phrase by phrase and word by word. If a statute is looked at, in the context of its enactment, with the glasses of the statute maker, provided by such context its scheme, the sections, clauses, phrases and words may take colour and appear different than when the statute is looked at without the glasses provided by the context. With these glasses the court must look at the Act as a whole and discover what each section, each clause, each phrase and each word is meant and designed to say as to fit into the scheme of the entire Act. No part of a statute and no word of a statute can be construed in isolation. Statutes have to be construed so that every word has a place and everything is in its place.”

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54. Section 67 of the Act is not a machinery provision for recovery of tax; it is for ensuring compliance and to aid proceedings against evasion of tax. Section 79 of the Act provides for the machinery for



recovery of tax. Section 83 of the Act provides for provisional attachment of any property belonging to a taxable person to safeguard the interests of the Revenue. Section 67 of the Act must be read schematically along with other provisions of the Act.

55. The Revenue has averred in its counter-affidavit that cash and silver bars in question were seized because “the petitioner could not produce any lawful evidence of its purchase/possession and they appeared to be sale proceeds from the goodless/fake invoices being transacted by the petitioner”. The search and seizure operations under Section 67 of the Act are not for the purpose of seizing unaccounted income or assets or ensuring that the same are taxed. The said field is covered by the Income Tax Act, 1961. Thus, even if it is assumed that the petitioner could not produce any evidence of purchase of the silver bars or account for the cash found in his possession, the same were not liable to be seized under sub-section (2) of Section 67 of the Act. The power of the proper officer to seize books or documents or things does not extend to seizing valuable assets for the reasons that they are unaccounted for or may be liable to confiscation under any other statute. Concededly, there is no material to indicate that the particular silver bars or cash were received by the petitioner in specie against any particular fake invoice.

56. There may be cases where the Revenue finds that a particular currency note or any particular asset has evidentiary value to establish the Revenue's case. Illustratively, a delinquent dealer supplies goods without invoices only on presentation of a currency note that bears a particular number. The presentation of the currency note is used as a means of authenticating the identity of the purchaser. The number of the particular currency note is recorded in diary maintained by the purchaser. The Revenue Officer ascertains this modus operandi of evasion of taxes. The currency note, correlated with the diary, would be relevant in establishing evasion of tax in respect of certain goods. Undoubtedly, in such cases, the currency note is material that yields information as to the modus adopted for evading tax; the proper officer may seize the currency note for its evidentiary value and relevance in establishing evasion of tax in proceedings under the Act. The same may be relied upon in the proceedings that may ensue. The particular currency note in such a case would yield certain information when read in conjunction with the diary. It is material to note that such currency note can be retained for so long as may be necessary for its “examination and for any enquiry or proceedings under the Act”. Cash or other assets, which are not required in species in aid of any proceedings, but



represent unaccounted wealth, cannot be seized under Section 67 of the Act. This Court had pointedly asked Mr Harpreet Singh whether there was any material showing information that the currency or the silver bars that were seized could be traced in species to any transaction which the Revenue required to establish in any proceedings. However, the answer to the same was in the negative. It is, thus, clear that the silver bars and the cash were seized only on the ground that it was “unaccounted wealth” and not as any material which was to be relied upon in any proceedings under the Act.

57. Mr Harpreet Singh has placed reliance on the decision of the Madhya Pradesh High Court in *Kanishka Matta v. Union of India* [*Kanishka Matta v. Union of India*, (2021) 89 GSTR 56 : 2020 SCC OnLine MP 4564] . In that case, the Division Bench at Indore had rejected the prayer for release of Rs 66,43,130 that were seized from the premises of the petitioner. The court held that the word “things” as appearing in sub-section (2) of Section 67 of the Act is required to be given wide meaning as per *Black's Law Dictionary*. The court also referred to Wharton's Law and had noted that the word “thing” is defined to include “money”. In addition, the court had also referred to a decision of the Supreme Court referring to the Heydon's rule, and concluded that money was included in the word “things”. With much respect to the Court and its opinion, we are unable to persuade ourselves to adopt the said view. As noted above, the power of search and seizure are drastic powers and are not required to be construed liberally. Further, we find that the legislative intent of permitting seizure of books or documents or things in terms of sub-section (2) of Section 67 of the Act is crystal clear and it does not permit seizure of currency or valuable assets, simply, on the ground that the same represent unaccounted wealth. The mischief rule or the Heydon's rule (propounded in the year 1584 in *Heydon case* [*Heydon case*, (1584) 3 Co Rep 7 : 76 ER 637]) requires a statute to be interpreted in the light of its purpose. The purpose of the Act is not to proceed against unaccounted wealth. The provision of Section 67 of the Act is also not to seize assets for recovering tax. Thus, applying the principle of purposive interpretation, the power under Section 67 of the Act cannot be read to extend to enable seizure of assets on the ground that the same are not accounted for.

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62. Thus, even if, it is accepted, which we do not, that the proper officer could seize the currency and other valuable assets in exercise of powers under sub-section (2) of Section 67 of the Act, the same



were required to be returned by virtue of sub-section (3) of Section 67 of the Act because the silver bars and currency have not been relied upon in the notice issued subsequently.

63. In view of the above, the petition is allowed. The respondents are directed to forthwith release the currency and other valuable assets seized from the petitioner during the search proceedings conducted on 28-1-2020. It is, however, clarified that the respondents are not precluded from instituting or continuing any other proceedings under the Act in accordance with law. Nothing stated in this order shall be construed as an expression of opinion on the petitioner's liability to pay any tax, penalty or interest under the Act.”

5. Likewise, in the case of **Rahul Tayal** (*supra*), while exercising powers under Section 67 of the Act, the DGGI seized Rs. 2,41,46,000/-, which exercise of jurisdiction was held to be clearly unsustainable.

6. The sum and substance of the aforesaid discussion is that the purpose of Section 67 of the Act is to empower authorities to unearth tax evasion and ensure that taxable supplies are subjected to tax. However, the seizure of cash or any other valuables is outside the ambit of Section 2(52) of the Act and such exercise of powers conferred under Section 67 of the Act, is not sustainable in law. Cash (Indian currency) is explicitly excluded from the definition of “goods” as it squarely falls within the definition of the term “money” as provided in Section 2(75)⁶ of the Act.

⁶ (75) "money" means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveller cheque, money order, postal or electronic remittance or any other instrument recognised by the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value



7. Statutorily, it would be also opposite to reproduce Section 130 of the Act, which reads as under: -

“Confiscation of goods or conveyances and levy of penalty.

(1) Notwithstanding anything contained in this Act, if any person

(i) supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or

(ii) does not account for any goods on which he is liable to pay tax under this Act; or

(iii) supplies any goods liable to tax under this Act without having applied for registration; or

(iv) contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or

v) uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,

then, all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.

2) Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:

Provided that such fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon:

Provided further that the aggregate of such fine and penalty leviable shall not be less than the amount of penalty leviable under sub-section (1) of section 129:

Provided also that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

(3) Where any fine in lieu of confiscation of goods or conveyance is imposed under sub-section (2), the owner of such goods or conveyance or the person referred to in sub-section (1), shall, in addition, be liable to any tax, penalty and charges payable in respect of such goods or conveyance.

(4) No order for confiscation of goods or conveyance or for imposition of penalty shall be issued without giving the person an opportunity of being heard.

(5) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government.



(6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.

(7) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government.”

8. Upon plaint reading of Clauses (i), (ii), (iii) and (iv) of Sub-Section (1) of Section 130 of the Act, it is evident that goods supplied in contravention of the provisions of the Act with the intent to evade payment of tax, or goods that are unaccounted for and chargeable to tax, as well as the supply of goods chargeable to tax by a tax payer without applying for registration, or where the tax payer contravenes any provisions of the Act with the intent to evade payment of tax, can only be subjected to confiscation.

9. In view of the foregoing discussion, we allow the instant writ petition and direct the respondents to return and release a sum of Rs. 23,50,000/- along with the applicable interest to the petitioner, which process be completed with due expedition.

10. The pending application also stands disposed of.

YASHWANT VARMA, J

DHARMESH SHARMA, J.

DECEMBER 17, 2024

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