

Vijay Vasudeva v. Director General of Income Tax Investigation and Another

Writ Tax No. 94 of 2017

Supplied court order; no reported citation stated | 2019-02-20

Bullion-related writ disposed of as prayers became virtually infructuous; the owner could apply for release.

Division Bench | Bharati Sapru | Piyush Agrawal

Procedural disposal - no general tax merits ratio

Only this order's actual procedural findings and directions are reported. No current-law clearance or broader substantive tax ruling is inferred.

01 FACTS OF THE CASE

Vijay Vasudeva asserted that bullion seized from him belonged to Kashi Ornaments House at Allahabad and that he was not liable to assessment in respect of it. Affidavits had been exchanged. A supplementary affidavit placed a Deputy Commissioner of Income Tax, Allahabad order dated 27 December 2018 before the Court; that underlying order is not reproduced in this source.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court referred to the DCIT order in connection with the asserted ownership factor and treated the petitioner's prayers as virtually infructuous. For the seized goods, it observed that the person to whom they belonged could apply for release. It did not order unconditional delivery or lay down a general ownership or assessment rule.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

Writ Tax No. 94 of 2017 was disposed of on those terms, with no costs. The person to whom the goods belonged remained free to apply for their release.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

The disposal acknowledged the intervening record and an avenue for the owner to seek release. It did not itself direct release, specify an amount, fix a deadline or establish that release or assessment relief had been implemented.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Read the actual DCIT order and seizure record before advising on ownership, liability or release. A right to apply is not an order granting release. Preserve the difference between the petitioner's ownership assertion, the Court's reference to the intervening order and the limited operative disposal. No seizure or release section is stated; none is inferred.

Source: [PDF p.1](#)

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Exact original SHA-256, byte count and complete extracted text matched the reviewed source packet. Assessment year and PAN are not stated. Later proceedings and current law have not been cleared.

Open cited source rendition

STATUTORY SCOPE

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-19. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.