

Sri Someshwar Prasad Agarwal v. Principal Commissioner of Income Tax and Two Others

Writ Tax No. 726 of 2020

Supplied court order; no reported citation stated | 2021-01-07

Representation for release of seized assets: expedited decision and hearing directed; no release ordered.

Division Bench | Naheed Ara Moonis | Dinesh Pathak

Procedural disposal — no tax merits adjudication

Only the exact direction or withdrawal disposal recorded in this source is reported. No substantive tax relief, current-law clearance or later compliance is inferred.

01 FACTS OF THE CASE

The petitioner sought release of assets, documents and jewellery seized from residential and business premises under a panchnama dated 23 August 1998. Counsel submitted that successive release applications remained pending after Revenue's appeals before the Tribunal and High Court were dismissed. Those earlier outcomes are reported as counsel's submission, not independently established by this short order.

Source: [PDF p.1 \(complete supplied order\)](#)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court considered the request for expeditious disposal of the pending representation. Respondents' counsel had no objection to that procedural request. The Court did not determine ownership, entitlement to release, the underlying assessment or the merits of earlier appeals.

Source: [PDF p.1 \(complete supplied order\)](#)

03 JUDICIAL DECISION

The writ was disposed of with a direction to the Principal Commissioner of Income Tax, Prayagraj to decide the representation dated 16 March 2020 expeditiously, preferably within six weeks, after giving all concerned parties an opportunity of hearing.

Source: [PDF p.1 \(complete supplied order\)](#)

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained a direction for consideration of the representation and a hearing. The Court did not itself order release or return of any particular asset, document or jewellery.

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05 AKHB REVIEW POINT

Preserve the difference between deciding a representation and granting the requested release. The order does not specify a starting event for the preferred six-week period or establish actual later compliance. Do not infer an unstated Income-tax Act provision, release entitlement or assessment result from this procedural direction.

Source: [PDF p.1 \(complete supplied order\)](#)

SOURCE & VERIFICATION**Supplied court order — exact source bytes verified**

Complete supplied one-page order read and visually inspected. Actual individual Drive original SHA-256 independently verified; complete text compared with the preserved review record. No assessment year or PAN is stated. Later compliance, subsequent treatment and current law are not 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.