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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC010340002026
+ **W.P.(C) 10592/2026, CM APPL. 49092/2026 & CM APPL. 49093/2026**
SHALLY THAPARPetitioner

Through: Mr. Sachit Jolly, Senior Advocate with Mr. Arjun Syal, Mr. Rohit Kumar, Mr. Sahib Kochhar, Mr. Abhyudaya Shankar Bajpai, Mr. Sohum Dua and Ms. Saloni Ray, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, Ms. Priya Sarkar, Junior Standing Counsels along with Mr. Gaurav Kumar and Mr. Prateek Bhati, Advocates.
Mr. Ankur Kumar Jain, DCIT, Central Circle-27.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

04.08.2026

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1. Mr. Ankur Kumar Jain, DCIT, Central Circle-27 informs that the jewellery of the assessee has been released yesterday and assures that the refund of Rs. 9,78,079/-, along with applicable interest, shall also be paid to the petitioner within four weeks.
2. List this case on 22.09.2026.
3. It shall be required of the Assessing Officer to file a comprehensive



affidavit giving out the reasons for the delay in releasing the jewellery and refunding the amount not only from the date, when he joined office (21.05.2025) but also for the period prior thereto.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 4, 2026/nd