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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC010316292011
+ **W.P.(C) 1565/2011**

DEVI DAYAL AGGARWALPetitioner
Through: Mr. Manish Yadav, Ms. Poonam
Raswant, Ms. Mitika Chaudhary and
Mr. Rohan Aggarwal, Advs.

versus

CIT CENTRAL II, NEW DELHI AND ORSRespondents
Through: Mr. Vipul Agrawal, Sr. SC and Ms.
Sakshi Shairwal, Jr. SC for respondent

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE DR. JUSTICE ADITI CHOUDHARY

ORDER
29.09.2026

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1. The present petition is pending since 2011. The petitioner has approached this Court with a grievance that despite the order of the Income Tax Appellate Tribunal (*hereinafter referred to as 'Tribunal'*) which was passed way back on 06.10.2004, the respondent/ Assessing Officer (*hereinafter referred to as 'AO'*) has not passed the order giving effect to the order of the Tribunal.
2. It has been asserted that the petitioner had paid an amount of Rs.64,612/- in terms of the order of the Commissioner of Income Tax (Appeals), whereafter the Tribunal partly allowed petitioner's appeal and the demand after the Tribunal's order cannot be more than Rs.27,000/-.



3. The petitioner has further asserted that a sum of Rs.45,000/- was seized during search and the same was adjusted as advance tax. He submitted that after passing of so many years, the petitioner has not get his due refund or tax determined.
4. During the course of hearing, it was stated by the learned counsel for the petitioner that on the one hand petitioner's aforesaid grievance remained unaddressed and unredressed and on the other hand his locker is lying seized for last more than thirty years.
5. The facts of the case portray really a sorry picture of respondents' working. Keeping someone's locker seized for 30 years, that too when the ITAT has finalized the tax dispute is something really troubling- the locker may contain jewellery, valuables and documents and continued seizure does not serve any purpose. Firstly, there is no demand and secondly, even if there is a demand seizure of locker by itself does not ensure or help recovery.
6. We therefore direct the Assessing Officer, ITO Ward 29 (2) to provide a personal hearing to the petitioner to objectively consider his grievance in accordance with law. The petitioner and his representative shall appear before the AO on 05.10.2026 at 11:00 am in his office along with relevant self-attested documents and an affidavit in support of his assertions.
7. The AO shall proceed and act on the basis of the affidavit and the documents so filed and pass appropriate order(s) giving effect to the Tribunal's order within 3 days. He shall not wait for the original record or ask for certified copies from the petitioner.
8. The AO shall thereafter decide a mutually convenient date (before the next date of hearing) on which date he shall open the seized locker in the presence of the petitioner and Manager of the Bank. While the locker is being



opened, videography shall be done in the presence of the AO and the Manager of the Bank, cost whereof shall be borne by the petitioner. The Manager of the Bank will give a certificate to this effect, including the status of the seal (if any) on the subject locker.

9. Though the locker shall be opened and the articles verified/ itemized but the petitioner shall not be permitted to take away any article from the locker. The locker shall after the list being prepared be closed. The same shall not be allowed to be opened again, without the leave of the Court. The keys of the locker shall however be handed over to with the petitioner.

10. List this case on 12.10.2026.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

SEPTEMBER 29, 2026/bh