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

CNR No. DLHC010732642025

+ **W.P.(C) 14889/2025**

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.....Petitioner

Through: Mr. Abhishek Chandra
mishra along with Mr. Devansh
Dev and Mr. Vedant Narula,
Advs.

versus

UNION OF INDIA AND ORS. Respondents

Through: Mr. Anurag Ojha, SSC, Mr.
Dipak Raj, Mr. Aryaman Singh
Chouhan, Mr. Aditya
Chaudhary, Advs.
Mr. P.C. Aggarwal, Mr.
Manikya Taneja, Advs. for R-
3/DGGI, Hyderabad.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

24.08.2026

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1. On 08.07.2026, the following order was passed;

“1. In substance, the Petitioner prays for grant/release of the reward amount, on the ground that the detection of tax evasion was based on the information provided by it.

2. On the other hand, learned counsel representing the Respondent submits that the Petitioner is not entitled to the said reward as investigation into the alleged tax evasion had already commenced prior to the information given by the Petitioner.

3. At this stage, learned counsel representing the Petitioner prays for an adjournment.

4. List for final disposal on 14.07.2026 in the Supplementary List.”



2. Learned Counsel representing the Petitioner relies upon the order passed in ***Ketan Kantilal Modi v. Union Of India*** in Civil Appeal No. 12033/2018 decided on 13.07.2023.
3. This Court has considered the submissions.
4. In that case, the Supreme Court only directed the Committee to consider the case of the Appellant as per the Government Policy, particularly when there was no dispute with regard to the fact that, on the information given by the Appellant, tax evasion was detected, whereas in the present case, the Respondent claims that investigation into the alleged tax evasion had already commenced before the information was provided by the Petitioner.
5. Keeping in view the aforesaid position, the Petitioner is relegated to the alternative remedy, including a Civil Suit, particularly when disputed questions of fact, which require appreciation of evidence, arise for consideration.
6. Accordingly, the present Writ Petition, along with the pending applications, if any, stands disposed of.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

AUGUST 24, 2026

Pallavi/DG