IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.4975 OF 2017

WITH

CIVIL APPLICATION NO.1907 OF 2017
IN
WRIT PETITION NO.4975 OF 2017

Captain Niranjan Kumar Basak .... Petitioner
Vs.
Union of India & Others .... Respondents

Mr. B.M. Chatterji, Senior Advocate with Mr. Harshad M. Inamdar for the Petitioner.
Mr. Suresh Kumar with Ms Samiksha Kanani for the Respondent.

CORAM: S.C. DHARMADHIKARI &
SMT. VIBHA KANKANWADI, JJ.

DATE : AUGUST 22, 2017

P.C:

1. After hearing both sides, we find that there is no necessity of interfering in our writ jurisdiction with the seizure of the materials and more particularly set out in the petition. This was the result of a survey action dated 17 & 18-11-2016

conducted at the petitioner's premises.

2. Once the above action is the basis for assessing the petitioner to tax, and if the Assessing Officer is desirous of passing an assessment order in accordance with law, then, all the more we decline to interfere in our writ jurisdiction. Our interference will not be permissible given the dispute on facts.

3. The only relief that the petitioner, therefore, is entitled to is to obtain photocopies of all the documents which have been seized during the search, survey and seizure action. It is agreed by the Assessing Officer that within two weeks from today the petitioner will be provided with certified true copies of these documents which are in possession of the Assessing Officer. Since the originals are required for passing an order, which we hope will be passed in accordance with law and as expeditiously as possible, the writ petition can be disposed of by accepting the statement made before us by the Deputy Director of Income Tax (Inv.), Unit-2(3), Mumbai, as an undertaking to this Court.

4. The writ petition is accordingly disposed of by clarifying that we have expressed no opinion on the rival contentions.

5. In view of disposal of the writ petition, Civil Application No.1907 of 2017 preferred in the said writ petition does not survive and it accordingly stands disposed of.

(SMT. VIBHA KANKANWADI, J.) (S.C. DHARMADHIKARI, J.)