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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 730/2017 and CM No. 3316/2017

SRI GURU JEWELS PVT. LTD. & ANR.

..... Petitioners

Through: Mr. Sandeep Bhalla and Ms. Isha
Bhalla, Advocates

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vikram Jetly, CGSC for R-1

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR**

ORDER

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18.05.2017

1. The first prayer in the present writ petition is to quash the orders dated 6th December, 2016 and 21st December, 2016 issued by Respondent No. 2, the Deputy Director of Income Tax (Inv)-II, Gurgaon, Haryana, for freezing Petitioner No. 1's bank account. The second prayer is to quash the summons dated 22nd December, 2016 issued under Section 131(1A) of the Income Tax Act, 1961 by Respondent No. 2 against the Petitioners requiring them to attend the office of Respondent No. 2 to answer the queries.

2. As far as the first prayer is concerned, it has been rendered infructuous pursuant to the order passed by Respondent No. 2 on 29th December 2016 de-freezing the bank account of Petitioner No. 1.

3. As far as the second prayer is concerned, it is submitted by the learned counsel for the Revenue that the investigation against the Petitioner is part

of the investigation against a large number of entities in light of the demonetization exercise that commenced on 8th November, 2016. The investigations are still underway.

4. The Court is not inclined to interfere at the stage of investigation. It would be open to the Petitioner to seek appropriate remedies in accordance with law to challenge, if the need so arises, an order that may be passed against him pursuant to the investigation.

5. The writ petition is dismissed with the above observations.

S. MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 18, 2017

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