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

\+ W.P.(C) 2782/2017 & CM Nos. 12045-12046/2017

RITESH KUMAR GUPTA ..... Petitioner
Through: Mr. Avadh Kaushik and Mr. Devashish Maharishi, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-20 NEW DELHI & ANR. ..... Respondents
Through: Mr. Zoheb Hossain, Sr. St. Counsel with Ms. Neha Sahai, Assessing Officer.

**CORAM:**
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**
**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**O R D E R**

**% 27.03.2017**

The petitioner claims several reliefs. He was subjected to search proceedings which resulted in seizure. It is contended that the Revenue authorities are not recording the statements properly and that the conduct of the respondent is reprehensible. Counsel for the Revenue resisted the submissions and urged that the petitioner, on the other hand, has not co-operated. It is also stated that the petitioner's counsel, when permitted to accompany him, became aggressive and threatening which resulted in the AO asking him to stay outside the office at the time of questioning.

After hearing the counsel, the Court is of the opinion that it would be appropriate that one representative of the petitioner is permitted to accompany him while his statement is recorded by the AO; such individual/ counsel, however, shall not make any objections or in any manner interfere with the course of questioning; nor would it be permissible for the counsel/ representative in any manner to influence the nature of answers that are to be given by the petitioner or the person questioned. At the same time to ensure that there are no further allegations and counter-allegations, it was suggested that the entire proceedings, whereby the petitioner is subjected to questioning, are fully videographed. It is stated that, ordinarily Revenue, would not have any objection to the proposal, in the circumstances.

Therefore, in the circumstances, the following directions are issued:

(i) It is open to the AO to videograph the proceedings in their entirety on each of the days of questioning the petitioner and such other persons as the AO may deem appropriate to question as a part of the proceedings flowing from the search and seizure conducted by the Revenue.

(ii) During such proceedings, it is open to the petitioner to be accompanied by counsel/ Chartered Accountant or such like representative, who shall, however, not be allowed to make any submissions. He shall be only present and would not be permitted to object to the line of questioning or the nature of answer to be given by the person or party questioned, or endeavour to influence the nature of answers.

(iii) In the event the AO is of the opinion that such third party poses any threat, it is open to her to exclude and bar the persons and such counsel further during the day or later, having regard to the exigencies of the case.

The writ petition is disposed off in the above terms.

**S. RAVINDRA BHAT, J**

**NAJMI WAZIRI, J**

**MARCH 27, 2017**/kk