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

+ **W.P.(C) 11136/2017**

DR.PANKAJ KUMAR BHATT

..... Petitioner

Through: Mr Sanjay Dubey and Mr Narender
Singh, Advocates.

versus

**CHIEF COMMISSIONER OF INCOME TAX
& ORS**

..... Respondents

Through: Mr Ikrant Sharma and Mr Lovekesh
Aggarwal, Advocates for R-2.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

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15.12.2017

CM No. 45564/2017

1. Allowed, subject to all just exceptions.

W.P.(C) 11136/2017

2. The petitioner has filed the present petition, *inter alia*, praying that directions be issued to the Income Tax Authorities and Police Commissioner to enquire the list of dowry articles supplied by respondent no.3 before CAW Cell, Rohini, Delhi and investigate the sources of income in the light of expenses alleged to have been incurred by respondent nos.3 to 5.

3. Apparently, respondent no.3 had filed a complaint indicating that an expenditure of approximately not less than ₹1,20,00,000/- (Rupees One Crore and Twenty Lakhs) was incurred at the time of her marriage ceremony

with the petitioner on 06.05.2013. It is in this context that the petitioner had made a complaint to the Commissioner, Income Tax to make an investigation.

4. It is seen that the entire purpose of the petitioner in making the complaints is to challenge the veracity of the statement of expenditure stated to have been incurred by the family of respondent no.3 at the time of their marriage. The Income Tax Authorities are concerned with the administration of Income Tax Act, 1961 and assessment and collection of income tax. They are not required to enter into any private disputes or serve as an investigation arm in aid of private disputes. Thus, this Court does not find it apposite to issue any direction to the Income Tax Authorities.

5. Needless to mention that it is expected that the complaint made by respondent no.3 shall be dealt with in accordance with law and the petitioner would have full opportunity to contest any claim made by respondent no.3.

6. The petitioner also prays that the CCTV footage of his visit to CAW Cell be preserved, as he alleges that he was manhandled at the said Cell. It is seen that the concerned authorities had already communicated that the CCTV footage of the day in question has not been preserved; therefore, no such order can be passed at this stage.

7. The petition is disposed of.

VIBHU BAKHRU, J

DECEMBER 15, 2017
MK