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

+ **W.P.(C) 10919/2019**

LALIT KUMAR CHHALLANI

..... Petitioner

Through: Mr. Sudhir Nandrajog, Sr. Advocate
with Mr. Vijay K. Singh and
Ms. Kanishka Prasad, Advocates.

versus

UNION OF INDIA & ANR.

..... Respondent

Through: Mr. Jitesh Vikram Srivastava,
Advocate for respondent No. 1.
Ms. Vibhooti Malhotra, Advocate.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

17.10.2019

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C.M. No. 45144/2019

Exemption allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 10919/2019

The petitioner has preferred the present writ petition to seek a direction to respondent No. 2 to provide copies of statements recorded during search and seizure conducted on 07.04.2019 in purported exercise of power under Section 132 of the Income Tax Act.

Mr. Nandrajog, learned senior counsel for the petitioner has drawn our attention to the summons issued to the petitioner dated 18.04.2019 by the Assistant Director of Income Tax (Inv.)-Unit 5(2), New Delhi. He submits that chapter 5 of the manual of office procedure deals with search and seizure procedure and the tax payer's charter indicating rights and duties of persons searched is contained in Clause 9. Sub-clause XIII thereof provides that the persons searched has the right "to have a copy of any statement before it is used against him in an assessment or prosecution proceedings". There is nothing to show that as of now, any assessment or prosecution proceedings have been initiated against the petitioner as and when, they are so initiated, it shall be open to the petitioner to invoke its right to have a copy of his statement recorded during the search proceedings.

We may also observe that learned counsel for the respondent, who appears on advance notice, has also raised an issue of the territorial jurisdiction dealing with the present petition. Since, in any event, we are not inclined to grant the relief sought in the petition, for the reasons stated hereinabove, we are not adjudicating the said issue and the said issue is left open.

The petition stands disposed of in the aforesaid terms.

VIPIN SANGHI, J

SANJEEV NARULA, J

OCTOBER 17, 2019

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