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

+ CRL.M.C. 28/2017

JASBIR SINGH

..... Petitioner

Through: Mr. Prasoon Kumar and Mr.  
Kshitij Kumar, Advocates

versus

STATE NCT OF DELHI & ANR.

.....Respondents

Through: Mr. M.S. Oberoi, Additional  
Public Prosecutor for State  
Mr. Ravi Shankar Garg, Advocate  
for Respondent No. 2

**CORAM:**

**HON'BLE MR. JUSTICE SUNIL GAUR**

**ORDER**

% **21.01.2019**

**Crl.M.A. 14476/2017 (Exemptions)**

Allowed, subject to all just exceptions.

**Crl.M.A. 14477/2017 (for Delay)**

There is delay of 70 days in filing reply to the petition.

For the reasons stated in the application, it is allowed and the delay is condoned.

The application is disposed of.

**CRL.M.C. 28/2017**

Impugned order of 26<sup>th</sup> August, 2016 grants bail to respondent while making observations regarding propriety of lodging of the FIR in question and a direction has been issued to the concerned Commissioner of Income Tax Department to reopen the assessment case of petitioner for the relevant period.

Learned counsel for petitioner submits that observations made from second para of page 9 to page 11 of the impugned order, are unwarranted as FIR was registered regarding the invoices, and so the observations made in the aforesaid paragraphs are uncalled for.

Learned counsel for respondent submits that aforesaid observations have been made by the Court *suo moto*.

Upon hearing and on perusal of the impugned order, I find that there is no justification for making observations in the last three pages of the impugned order, as it would impact upon the merits of the case before the trial court.

Accordingly, the observations made from second paragraph of page 9 to page 11 of the impugned order are hereby expunged.

With aforesaid directions, this petition is accordingly disposed of, while not commenting upon the merits of the case.

**(SUNIL GAUR)**  
**JUDGE**

**JANUARY 21, 2019**  
*p'ma*