IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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2024:PHHC:037761-DB
LPA-133-1993
LPA-830-1993
LPA-831-1993,
LPA-832-1993
Date of Decision:- 15.03.2024

Union of India and others

...Appellants

Vs.

Harmel Singh and others

...Respondents

CORAM:- HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MS.JUSTICE KIRTI SINGH

Present: None for the petitioner.
Mr.Saurabh Kapoor, Advocate for the respondents.

SANJEEV PRAKASH SHARMA, J. (Oral)

By this common order, we disposed of all the aforesaid LPAs as these have arisen out of the same impugned order.

Registry has been directed to list the bunch of appeals before this Bench which are pending since 1993. The original files were burnt. Registry after making several efforts has been able to compile the entire files, which are typed copy of the original. However, the same did not bear any signature and the authenticity of those documents as original cannot be accepted.

Be that as it may, it is impossible for this Court to decide a case on the basis of Xeroxed documents without filing any affidavit of authenticity in support thereof. We find, upon reading the case file that it is a case where the Assistant Director, Income Tax has challenged the order dated 29.01.1993 passed by the Single Judge, whereby the Single Judge has directed to return the documents/goods which had been sealed during the raid conducted by the Income Tax Department. The Single Judge also held such search and raid conducted, to be illegal. However, the department has come up in LPAs pointing out that there are lot of incriminatory documents regarding evading of taxes which have been recovered during the raid. The raid was conducted on the basis of information received while conducting search of another individual. Keeping in view thereto, the Division Bench of this Court while admitting the writ petitions to the LPAs, had passed the following orders on 04.03.1993 which reads as under:-

> "*Admitted. Until further orders, the operation of the order of the learned Single Judge dated January 29,1993, directing return of documents/goods etc. which have been seized as a result of the raid, shall remain stayed. We further direct that the contempt proceedings in the Court of the learned Single Judge shall also remain stayed in pursuance of the order of the learned Single Judge. The orders be given Dasti*".

This Court, after perusing the file records, finds that after 1993, no further development has taken place. Of course, Income Tax Department, if required, would have taken up further proceedings based on the documents. However, there is no response from the respondents' side in this regard.

Today, no one has appeared on behalf of the appellants. Taking note of the order passed by the Single Bench on 4.3.1993, this Court finds that nothing further is required to be done in the LPAs except to make the orders absolute. Accordingly, the LPAs stand disposed of, taking interim orders passed (supra) absolute and the respondents shall be free to recover the documents from the department if they are no more required for the purposes of re-taxation.

(SANJEEV PRAKASH SHARMA)
JUDGE

15.03.2024
sd

(KIRTI SINGH)
JUDGE

Whether speaking/reasoned: Yes/No.
Whether reportable: Yes/No.