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

\+ CRL.M.C. 377/2024

DEPUTY COMMISSIONER OF
INCOME TAX (INV.) UNIT-3(1), DELHI .....Petitioner

Through: Mr. Sanjay Kumar and Ms. Easha, Advs.

versus

RITU VERMA .....Respondent

Through: Mr. Sanjiv Kumar, Adv.

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\+ CRL.M.C. 719/2024

DEPUTY COMMISSIONER OF
INCOME TAX (INV.) UNIT-3(1), DELHI .....Petitioner

Through: Mr. Sanjay Kumar and Ms. Easha, Advs.

versus

RITU VERMA .....Respondent

Through: Mr. Sanjiv Kumar, Adv.

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\+ CRL.M.C. 723/2024

DEPUTY COMMISSIONER OF
INCOME TAX (INV.) UNIT-3(1), DELHI .....Petitioner

Through: Mr. Sanjay Kumar and Ms. Easha, Advs.

versus

RITU VERMA .....Respondent

Through: Mr. Sanjiv Kumar, Adv.

CORAM:
HON'BLE MR. JUSTICE ANISH DAYAL

<u>O R D E R</u>

% **28.08.2024**

1. These petitions have been filed by the Income Tax Department seeking waiver of the cost of Rs.1 Lac imposed upon the complainant i.e.

Tax Department by order dated 25th March, 2023 passed by the ACMM, Central District, Tis Hazari Courts in Complaint Case Nos.517200/2016, 514639/2016 and 517199/2016.

2. By this order, an application under Section 311 Cr.P.C., made on behalf of the complainant, was allowed subject to costs of Rs.1 Lac in each of these complaints, 50% of which was to be deposited in Court and 50% of which was to be paid to the accused. The said application was moved on 15th September, 2022 which has now been disposed of by the impugned order.

3. As per the said application, documents which were dated from April 2021 to August 2021, narrated in pages 1 and 2 of the impugned order, had been sought to be produced.

4. It was noted that earlier also an application under Section 311 Cr.P.C. had been made by the complainant and was allowed. It was further noted that the complainant ought to have in possession all original documents or at least the admissible copies of documents, which could have been annexed with complaint while instituting the same. Repeated applications under Section 311 Cr.P.C. were being made during the course of the trial showing that there was tremendous rush in having instituted the complaint. Considering that substantial time of the court as well as the accused has been invested, and the complainant trying to prove documents, and that the matter has been pending for the last five years, the Trial Court saw it fit to impose costs of Rs.1 Lac per complaint on the complainant.

5. Counsel for the petitioner, however, points out stating that these documents were not available and had been initially, and since they had sent requisitions to authorities in British Virgin Islands (BVI) in the facts and

circumstances of the case. The requisitions had been made in 2013 and 2015. According to the petitioner, they received only much later in 2021. Copies of the same documents have already been furnished along with the complaint, and by the Section 311 Cr.P.C. application certified copies have been sought to be placed on record. Counsel for the respondent states the originals have still not been placed on record.

6. In any event, the overall facts and circumstances in order to balance the equities, and in the interest of justice, the costs are reduced to 50% each of these complaints. The amounts of Rs.50,000/- per complaint be paid to the accused, to be paid through the counsel, to compensate for litigation costs.

7. Petitions are disposed of with aforesaid directions. Pending applications, if any, are rendered infructuous.

8. *Dasti.*

9. Order be uploaded on the website of this Court.

ANISH DAYAL, J

AUGUST 28, 2024/MK