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

+ W.P.(C) 10604/2023 & CM APPL. 41160/2023

SHASHI KANT CHAURASIA

..... Petitioner

Through: Dr. Abhishek Manu Singhvi, Sr. Advocate with Mr. Rohit Jain, Mr. Aniket D. Agarwal, Mr. Saksham Singhal, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing Counsel and Mr. Sanjeev Menon, Jr. Standing Counsel.
Mr. Purushottam Sharma Tripathi, Mr. Abhishek Tripathi, Advocates for R-4.
Mr. Rajshekhar Rao, Sr. Advocate with Mr. Yash Raj Samant, Mr. Ravi Chandra and Mr. Amit, Advocate for R-5 to 13.

(71)

+ W.P.(C) 10605/2023 & CM APPL. 41162/2023

MAYANK CHAURASIA

..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D. Agarwal, Mr. Saksham Singhal, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing Counsel and Mr. Sanjeev Menon, Jr.



Standing Counsel.

Mr. Purushottam Sharma Tripathi,
Mr. Abhishek Tripathi, Advocates for
R-4.

Mr. Rajshekhar Rao, Sr. Advocate
with Mr. Yash Raj Samant, Mr. Ravi
Chandra and Mr. Amit, Advocate for
R-5 to 13.

(72)

+ W.P.(C) 10808/2023 & CM APPL. 41846/2023

DIPTI CHAURASIA

..... Petitioner

Through: Mr. S. Ganesh, Sr. Advocate with Mr.
Rohit Jain, Mr. Aniket D. Agarwal,
Mr. Saksham Singhal, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing
Counsel and Mr. Sanjeev Menon, Jr.
Standing Counsel.

Mr. Purushottam Sharma Tripathi,
Mr. Abhishek Tripathi, Advocates for
R-4.

Mr. Rajshekhar Rao, Sr. Advocate
with Mr. Yash Raj Samant, Mr. Ravi
Chandra and Mr. Amit, Advocate for
R-5 to 13.

(73)

+ W.P.(C) 10811/2023 & CM APPL. 41852/2023

RAJIV CHAURASIA

..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.
Agarwal, Mr. Saksham Singhal,
Advocates.

versus



DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing Counsel and Mr. Sanjeev Menon, Jr. Standing Counsel.

Mr. Purushottam Sharma Tripathi, Mr. Abhishek Tripathi, Advocates for R-4.

Mr. Rajshekhar Rao, Sr. Advocate with Mr. Yash Raj Samant, Mr. Ravi Chandra and Mr. Amit, Advocate for R-5 to 13.

(74)

+ W.P.(C) 10815/2023 & CM APPL. 41926/2023

VIJAY ANAND CHAURASIA

..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D. Agarwal, Mr. Saksham Singhal, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing Counsel and Mr. Sanjeev Menon, Jr. Standing Counsel.

Mr. Purushottam Sharma Tripathi, Mr. Abhishek Tripathi, Advocates for R-4.

Mr. Rajshekhar Rao, Sr. Advocate with Mr. Yash Raj Samant, Mr. Ravi Chandra and Mr. Amit, Advocate for R-5 to 13.

(75)

+ W.P.(C) 10821/2023 & CM APPL. 41939/2023

ANAND KUMAR CHAURASIA

..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.



Agarwal, Mr. Saksham Singhal,
Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing
Counsel and Mr. Sanjeev Menon, Jr.
Standing Counsel.
Mr. Purushottam Sharma Tripathi,
Mr. Abhishek Tripathi, Advocates for
R-4.
Mr. Rajshekhar Rao, Sr. Advocate
with Mr. Yash Raj Samant, Mr. Ravi
Chandra and Mr. Amit, Advocate for
R-5 to 13.

(76)

+ W.P.(C) 10822/2023 & CM APPL. 41942/2023

VIBHA ARYA CHAURASIA

..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.
Agarwal, Mr. Saksham Singhal,
Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing
Counsel and Mr. Sanjeev Menon, Jr.
Standing Counsel.
Mr. Purushottam Sharma Tripathi,
Mr. Abhishek Tripathi, Advocates for
R-4.
Mr. Rajshekhar Rao, Sr. Advocate
with Mr. Yash Raj Samant, Mr. Ravi
Chandra and Mr. Amit, Advocate for
R-5 to 13.



(77)

+ W.P.(C) 10826/2023 & CM APPL. 41949/2023

NAVNEET CHAURASIA

..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D. Agarwal, Mr. Saksham Singhal, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing Counsel and Mr. Sanjeev Menon, Jr. Standing Counsel.
Mr. Purushottam Sharma Tripathi, Mr. Abhishek Tripathi, Advocates for R-4.
Mr. Rajshekhar Rao, Sr. Advocate with Mr. Yash Raj Samant, Mr. Ravi Chandra and Mr. Amit, Advocate for R-5 to 13.

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

ORDER

10.04.2024

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1. The Petitioners have approached this Court challenging the proceedings initiated against them under the Prohibition of Benami Property Transactions Act, 1988 and the Order dated 28.06.2023 passed by the Adjudicating Authority confirming an order of Provisional Attachment Order passed under Section 24(4) of the Prohibition of Benami Property Transactions Act, 1988.
2. The principal contention of the Petitioners is that the provisions of the Prohibition of Benami Property Transactions Act are not attracted in the facts of the present case.



3. Notice was issued by this Court in the present writ petitions and this Court had directed that no coercive action to be taken against the Petitioners.
4. Pleadings are complete. The principal objection taken by the Respondent in the counter affidavit is that there is an alternate remedy under Section 46 of the Prohibition of Benami Property Transactions Act and this Court ought not to entertain the writ petition in the presence of an alternate remedy.
5. When this Court suggested that the Petitioners should approach the Tribunal, the learned Senior Counsel for the Petitioners accepted the suggestion given by the Court.
6. In view of the fact that the learned Senior Counsel for the Petitioners fairly accepted the suggestion of the Court, this Court is inclined to dispose of the writ petitions permitting the Petitioners to approach the Tribunal within a period of six weeks from today.
7. The direction to the Respondents not to take coercive action against the Petitioners shall continue till the Appellate Tribunal adjudicates on the stay application filed by the Petitioners along with the appeal filed by the Petitioners in the Tribunal.
8. Needless to state that since the principal contention raised in the writ petition is the applicability of the Benami Act in the facts of present cases, the Tribunal while adjudicating the applications for stay will take into consideration as to whether the Benami Act is applicable at all in the facts and circumstances of the cases.
9. It is always open for the Petitioners to approach this Court in case the application of stay is decided adverse to the interest of the Petitioners. It is always open for the Tribunal at that juncture to consider as to whether the



direction of no coercive action as directed by the Court should continue or not.

10. It is made clear that this Court has not made any observation on the merits of the case. The Tribunal is requested to consider the case on its own merits uninfluenced by the fact that the writ petitions have been disposed of as withdrawn. Pending application(s), if any, stand disposed of.

SUBRAMONIUM PRASAD, J

APRIL 10, 2024

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