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

\+ **W.P.(CRL) 2866/2024**

DR ABHISHEK KUMAR .....Petitioner

Through: Petitioner in person.

versus

UNION OF INDIA THROUGH PRINCIPAL DIRECTOR GENERAL OF INCOME TAX, INTELLIGENCE AND CRIMINAL INVESTIGATION & ORS. & ORS. .....Respondent

Through: Mr. Shlok Chandra, SSC, Ms. Madhvi Shukla, JSC, Ms. Naincy Jain, JSC, Mr. Sushant Pandey, Advs. for R-1 & R-2.
Mr. Amol Sinha, ASC for the State.

CORAM:
HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

% **17.09.2024**

1. The present petition is filed seeking following prayers:

"Issue a writ order or direction in the nature of mandamus directing the Respondent No. 1 and 2 to conduct a proper investigation in petitioner's complaint (in Annexure P1) of the Tax Evasion Petition against respondents No. 3 and 4 dated 26.04.2024 preferably within a period of 3 months and punish / take action against the accused persons in accordance with law which may be in the form of 100 to 300 percent penalty or / and imprisonment as per provisions of Income Tax.
Pass any other order / direction(s) as this Hon'ble may deem fit and proper in the facts and circumstances of the case."

2. The petitioner claims that the FIR against him was registered at the instance of his wife, wherein it was alleged that ₹50 – 60 lakhs were spent in the marriage. The petitioner claims that his wife and her parents does not have any wherewithal to

spend such an amount. He submits that if such an amount was spent, the same was not disclosed to Income Tax Authority which calls for proper investigation.

3. Concededly, the complaint has already been given to the Income Tax Department.

4. The learned Standing Counsel for the respondent department states that the complaint has been transferred to the concerned Director General Investigation, Lucknow and the appropriate steps would be taken in accordance with the law.

5. Even otherwise, it is a common knowledge that in matrimonial disputes the parties make allegations against each other. Concededly, the purpose of which at times is just to browbeat and pressurize the other party. That, however, does not mean that every allegation needs to be investigated in the manner as alleged by the petitioner. The parties, in such cases, are at liberty to lead evidence during the trial in order to prove that the allegations are incorrect.

6. Considering the above, this Court does not consider it apposite to entertain the present writ petition.

7. The petition is, therefore, dismissed.

AMIT MAHAJAN, J

SEPTEMBER 17, 2024
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