



CWP-11219-2022 (O&M)

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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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CWP-11219-2022 (O&M)

Date of decision :12.12.2025

DR. VIRENDRA SINGH MALHAN

... PETITIONER

VERSUS

UNION OF INDIA AND ORS

...RESPONDENTS

CORAM: HON'BLE MRS. JUSTICE LISA GILL

HON'BLE MR. JUSTICE PARMOD GOYAL

Present: Mr. Sameer Sachdeva, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Advocate
for respondents No.1 to 3.

LISA GILL, J. (ORAL)

1. Prayer in this writ petition is for directing respondent Nos. 1 to 3 to consider representation dated 11.04.2022 (Annexure P-15) submitted by petitioner, alleging tax revision on the part of respondent No. 4 and to take strict action against said respondent.

2. It is submitted that a complaint under Section 138 Negotiable Instruments Act, 1881 was filed by respondent No. 4 against the petitioner, in which allegation is of handing over a sum of Rs.30,00,000/- in cash to petitioner. It is in this context that the same has been denied by petitioner and representation in question filed.



3. Learned counsel for State, while referring to additional affidavit dated 04.12.2025 of Mr. Rohit Sharma, Director (I & CI), Chandigarh submits that even if it is ignored that present writ petition has not been filed before the proper jurisdictional Court inasmuch as all the respondents as impleaded herein are at Delhi, it is to be noted that after filing of this writ petition, requisite information had been sought from office of Additional Director of Income Tax.

4. Learned counsel for respondents submits that vide communication dated 06.05.2022, representation submitted by the petitioner had been placed before the Director of Income Tax (Investigation), New Delhi. Upon information being sought from office of Additional Director of Income Tax, FAIU-2, Delhi by the respondent, it was intimated that since case of petitioner fell under category “C” necessary information has been uploaded on the ITBA. Therefore, it is submitted that grievance of the petitioner stands redressed as necessary action has been initiated on the complaint filed by the petitioner.

5. Learned counsel for the petitioner submits that he was not even aware of the decision taken by Competent Authority in the year 2022 itself. Moreover, petitioner had never been called upon to explain the entire circumstances or the mode of the alleged transaction. It is wrongly incorporated that there is no proof of the mode of payment being in cash, whereas the case of respondent No. 4 himself is that the payment was made in cash.

6. Keeping in view the facts and circumstances noted above, we do not find any ground for continuation of the present proceedings before this Court. Accordingly, the writ petition is disposed of without expression of any opinion on the merits of the matter or even maintainability thereof before this Court, with



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liberty to petitioner to avail remedies as may be available to him in accordance with law.

7. Pending miscellaneous application(s), if any, also stand(s) disposed of accordingly.

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

12.12.2025
manoj

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No