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

\+ W.P.(C) 1333/2025

MUNISH DABAS .....Petitioner

Through: Mr. Kaushal Kait, Mr. Jatin Yadav, Mr. Gaurav Dua, Advocates.

versus

CENTRAL BOARD OF DIRECT TAXES & ANR. .....Respondents

Through: Mr. Vipul Agrawal, SSC with Ms. Sakshi Sehrawal, JSC and Mr. Akshat Singh, JSC for Revenue.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **22.04.2025**

CM APPL. 23019/2025(modification of order dated 18.03.2025)

1. This is an application seeking modification of order dated 18.03.2025 whereby, the above captioned petition was disposed of. This court had noted that the information provided by the petitioner had led to search and seizure operations and unearthing of undisclosed income to the extent of ₹9,15,00,000/-. The petitioner/applicant submits that the sum of ₹9,15,00,000/- has been found during the search and seizure operations but in addition to the above, the search also resulted in unearthing of income to the extent of₹30,00,00,000/ -, which had escaped assessment. It is stated, thus, an aggregate total income of₹39,15,00,000/ -, which had escaped the net of tax, has been unearthed.

2. However, according to the respondent, the reward to the petitioner is admissible only in respect of₹9,15,00,00 0/-, which was found during the search and seizure operations pursuant to the information provided to the Income Tax Department. He also submits that the reward, if any, would be granted in accordance with the guidelines of the department.

3. In view of the above, the order dated 18.03.2025 is modified to read as under:

"1. The petitioner has filed the present petition, *inter alia*, praying as under:

> "A. Issue a Writ of Mandamus or any other appropriate writ, order, or direction in the nature thereof, directing the Respondents to forthwith process and sanction the final reward to the Petitioner as per the Income Tax Reward Policy and in accordance with law.
>
> B. Issue a writ of mandamus or any other appropriate writ, order or directions directing the Respondent to expeditiously decide on the pending representation of the Petitioner dated 06.10.2024 within a time-bound manner;
>
> C. Award costs of the present petition in favor of the Petitioner."

2. It is the petitioner's case that he had furnished information to the Income Tax Department, which had led to search and seizure operations. The same had resulted in unearthing undisclosed income to the extent of ₹9,15,00,000/-. Additionally, the Income Tax Department had also found undisclosed income to the extent of ₹30,00,00,000/-. The petitioner seeks a reward, as due in terms of the reward policy, in respect of the information furnished by him.

3. The learned counsel appearing for the Revenue submits that there are three stages for processing a case for a reward. In the present case, two of the stages (referred to as Part A and Part B) of the process have already been completed. The third stage (Part C) which relates to consideration by the internal audit committee, is pending. He submits that the reward, if any, payable to the petitioner will be determined shortly as per the policy.

4. He submits that the third stage is likely to be completed

shortly.

5. In view of the aforesaid statement, no further directions are required to be passed in this petition except to direct the respondent to communicate the outcome of the process to the petitioner as soon as the same is completed.

6. The petition is disposed of in the aforesaid terms. We clarify that all rights and contentions of the parties are reserved."

4. In view of the above, the application stands disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 22, 2025/sms

Click here to check corrigendum, if any