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

\+ W.P.(C) 1978/2024 and CM APPL. 27753/2024

HIMANSHU VERMA .....Petitioner

Through: Mr Gagan Gupta, senior advocate with Mr Arkaj Kumar, Mr Manan Batra, Ms Tanya Aggarwal, Mr Aakarsh Mishra, Mr Ishnk Jha and Ms Vaishnavi Bhargava, Advocates.

versus

PRINCIPAL COMMISSIONER INCOME TAX (CENTRAL), DELHI-3 & ANR. .....Respondents

Through: Mr Zoheb Hossain, special counsel with Mr Shlok Chandra, Ms Naincy Jain, Ms Madhavi Shukla and Mr Ujjwal Jain, Advocates.

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

ORDER

% 09.05.2025

1. At the outset, it is pointed out that an inadvertent error that has crept in the order dated 30.04.2025, as the prayers reproduced in paragraph no.1 of the order are not the prayers made in the present petition. Accordingly, the order dated 30.04.2025 is rectified to read as under:

> "1. The petitioner has filed the present petition, *inter alia,* praying as under:
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> "A. mandamus and/or other appropriate writ thereby directing the Respondent to provide certified copies of all material seized by the department from the official premises of the Petitioner on 13.04.2017;
>
> B. mandamus and/or other appropriate writ thereby

directing the Respondent to grant the Petitioner a reasonable period of time to peruse, collate and affix relevant material on record along with a detailed reply to the Show Cause Notice dated 22.12.2023 issued under section 279(1) of the Income Tax Act and the communication dated 22.12.2023 bearing no. CC- 26/2023-24;

C. mandamus and/or other appropriate writ thereby restraining the Respondent from proceeding with the adjudication of the Show Cause Notices dated 22.12.2023 and 03.02.2024 issued under section 279(1) of the Income Tax Act, for AY 2018-2019 and AY 2012-2013 to 2017-2018, respectively, and the communication dated 22.12.2023 bearing no. CC-26/2023-24;"

2. Insofar as the first prayer is concerned, there is no objection that the certified copies of the seized material are required to be provided to the petitioner. It is material to note that the petitioner had sought copies of the documents seized by the department pursuant to a show cause notice dated 22.12.2023 issued by the concerned Income Tax Authority, calling upon the petitioner to show cause why sanction for prosecution not be launched. The petitioner was called upon to furnish its explanation along with documents. This court is informed that pursuant to the show cause notice, order sanctioning prosecution was passed and prosecution has since been instituted. In the aforesaid background, it *prima facie* appears that other prayers made in the present petition have been rendered infructuous and the petitioner's grievance if any, would lie against the sanction order and the proceedings initiated pursuant thereto.

3. However, it is material to note that the it is the petitioner's case that it has not received the documents which were necessary to respond to the show cause notice. The Revenue seeks to contest the petitioner's claim that it was not handed over the copies of the documents / documents, which

> were seized by the department. In this regard, attention is drawn to the orders of this court where contention of the Revenue to the aforesaid effect is recorded.
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> 4. However, the said contention is stoutly disputed by the petitioner. According to the petitioner, the documents sought for have not been provided.
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> 5. The learned counsel appearing for the Revenue states that the acknowledgments furnished by the petitioner are not on record and seeks time to produce the same.
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> 6. Let the same be filed within a period of one week from date.
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> 7. List on 09.05.2025."

2. Mr Hossain, learned counsel appearing for the respondent reiterates his submission that the respondent has no objection in providing the certified copy of the seized material as the same is, in any event, required to be provided to the petitioner.

3. Insofar as the respondent's contention that copies of the documents seized by the Revenue were handped over to the petitioner is concerned, he submits that there are no acknowledgments, which are readily available at this stage. He submits that efforts were made to trace the same, but they are not readily traceable.

4. In view of the above, the respondent's contention that the copies of the documents were, in fact, handed over to the petitioner cannot be readily accepted. However, we do not consider it apposite to issue any further orders in this regard, as the proceedings to prosecute the petitioner have been initiated; cognizance of the offence has also been taken; and the matter

is now listed for pre-charge evidence before the concerned Judicial Magistrate.

5. The learned counsel for the petitioner states that the petitioner reserves the right to challenge the initiation of prosecution before the concerned authority on account of non-supply of documents at the pre-sanction stage.

6. In view of the above, we consider it apposite to clarify that all rights and contentions of the parties regarding the alleged non-supply of documents are reserved. Nothing stated in this order shall be construed as an expression of opinion in that regard.

7. Insofar as the first prayer is concerned, we allow the same. The respondent shall provide the petitioner with copies of the complete set of documents that were seized, within a period of three weeks from date.

8. The petition is disposed of in the aforesaid conditions. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 09, 2025
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Click here to check corrigendum, if any