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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 4826/2021, CM APPL. 14862/2021, CM APPL. 17474/2021,
CM APPL. 51725/2023, CM APPL. 12957/2025, CM APPL.
32961/2025
INDERJIT MEHTA CONSTRUCTIONS PVT. LTD. & ORS.

.....Petitioner

Through: Mr. Vikram Pradeep, Mr. Anay
Khandelwal and Mr. Sourabh,
Advocates.

versus

INCOME TAX DEPARTMENT & ANR.

.....Respondent

Through: Mr. Indruj Singh Rai, SSC with Mr.
Sanjeev Menon, JSC; Mr. Rahul
Singh, JSC; Mr. Gaurav Kumar and
Mr. Tanishq Ahuja, Advocates for
Revenue.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

05.08.2025

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1. The present petition has been filed with the following prayers ,:

*“A). To issue a writ of certiorari or writ or direction
in the nature of certiorari calling records of the case
and quashing the order of authorisation and
onsequent search as well as all subsequent and
consequential proceedings (authorization letter not
supplied to the petitioners) and;*

*B). To issue a Writ of certiorari or a writ, order or
irection in the nature of certiorari setting aside the
letter dated 23.12.2020.*

*C). To issue a Writ certiorari setting aside the orders
dated 22.02.2021 for provisional attachment of three
properties and;*

D). To issue a writ of mandamus directing the



respondents to release the assets seized during the course of search, including cash, original title deeds of immovable properties, jewellery, laptop, nIobile, etc. and/or

E). To issue a writ of mandamus directing the respondents to provide certified copy of the statements recorded u/s 132(4) and/or 131(1A) of the Act during the course of search or thereafter.

F). To issue a writ of mandamus directing the respondents to provide certified copy of warrant of authorization or search warrant for conducting search u/s 132 upon Mis Inderjit Mehta Constructions Pvt. Ltd., Mr. Inderjit Mehta, Mr. Amarjit Mehta and their other family members and/or

G.) To issue a writ of mandamus directing the respondents to provide certified copy of the books of accounts or documents (hard or soft copy) seized during the course of search upon Mis Inderjit Mehta Constructions Pvt. Ltd., Mr. Inderjit Mehta, Mr. Amarjit Mehta and their other family members, and/or;

H). To issue a writ of mandamus quashing the summons u/s 131(1A) dated 30.10.2020 06.11.2020, 28.11.2020, 02.12.2020, 22.12.2020, 23.12.2020 31.12.2020, 16.02.2021, 19.02.2021, 08.03.2021, 15.03.2021, 18.03.2021, 30.03.2021 or any other notices issued under the provisions of the Income Tax Act, 1961 and proceedings thereto initiated by the respondent, the Income Tax Department, being illegal, arbitrary and Imjustified and/or;

2. Ld. Counsel for petitioner would submit he would be satisfied if the title deeds of the immovable properties and other valuables are released in favour of the petitioners.

3. Mr. Sanjeev Menon, Ld. Junior Standing Counsel for the respondent/Revenue states as per his instructions in terms of communication dated 04.08.2015, as the Appellate Authorities i.e. CIT appeals and ITAT have decided the appeals in favour of the petitioners/assesses, the title deeds



and other valuables shall be released as per the relevant provisions, rules and circulars after giving effect to the appellate orders within a period of eight weeks from today.

4. In view of the submission made by Mr. Menon, the petition be disposed of as such.

5. The pending applications also stand disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 05, 2025
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