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

\+ **CRL.M.C. 1553/2020, CRL.M.A. 8805/2020 & CRL.M.A. 5854/2021**

M/S GLASS PALACE PVT. LTD. & ORS. .....Petitioners

Through: Mr. Kanishk Ahuja, Adv.

versus

SONIA GUPTA .....Respondent

Through: Mr. Nikhil Yadav, Adv.

CORAM:
HON'BLE MR. JUSTICE AMIT MAHAJAN

O R D E R

% **30.04.2025**

1. The petitioners are aggrieved that the learned Metropolitan Magistrate (Mahila Court), Tis Hazari, Delhi (hereafter 'Mahila Court') in an application filed by the respondent under Section 91 of the Code of Criminal Procedure, 1973 ('**CrPC**') has passed an order which is in the nature of fishing and roving inquiry.

2. The respondent, who has been litigating with Petitioner No. 6 before the learned Mahila Court in the proceedings under the Protection of Women from Domestic Violence Act 2005 ('**DV Act**'), had filed an application under Section 91 of the CrPC claiming that Petitioner No. 6 deliberately and with an ulterior motive had not placed on record the entire financial details, including the statement of accounts, profit and loss statements and balance sheets of the companies in which he was a Director.

3. Respondent had claimed that Petitioner No. 6 in order to evade the liabilities that may arise pursuant to the proceedings initiated by the respondent, had not disclosed true picture of his shareholdings and interests in various companies and has,

therefore, not disclosed his real income. Respondent had sought financial documents from the year 2012 to 2017. The learned Mahila Court after considering the arguments advanced by the parties, was of the opinion that a deeper inquiry into the allegations are warranting and allowed the application issuing notice to the Chief Commissioner of Income Tax, Chandigarh to place on record complete Annual Information Return ('AIR') and Central Information Branch ('CIB') data, including complete bank transactions of Petitioner No. 6 and his son from his erstwhile wife namely– Varun Gupta, pertaining to Financial Year 2011 – 2012 to 2016 – 2017 in respect of the bank accounts and credit cards held by them on behalf of the companies mentioned in the impugned order. Certain other directions were also passed. The petitioners, however, are aggrieved to the extent that the notice has been issued to the Chief Commissioner Income Tax for placing on record complete AIR and CIB data of the concerned companies.

4. The learned counsel for the petitioners submits that he has no objection in regard to all records of the specified financial years as mentioned in the impugned order, pertaining to Petitioner No. 6, his son and the companies being submitted before the learned Mahila Court.

5. He submits that the only grievance is in regard to the issuance of notice to the Chief Commissioner Income Tax since orders of such nature have a tendency to unleash various government agencies into the private concerns without there being any fault on their part.

6. He submits that AIR and CIB data is typically generated by the government departments for their internal purposes, at the time of analysing the financial statements of the assessee

companies. He submits that the same cannot be summoned in the manner as sought to be done by the learned Mahila Court in a matrimonial dispute.

7. He submits that the respondent is at liberty to lead evidence and also cross examine Petitioner No. 6 in regard to the documents that would be submitted, however, no fishing and roving inquiry can be held in the manner as sought to be done by the impugned order.

8. I concur with the arguments advanced by the learned counsel for the petitioners. The impugned order was passed at the stage the learned Mahila Court was hearing the application seeking interim maintenance. The order for interim maintenance is passed on the basis of averments made by the parties and at that stage, no detailed investigation or trial is required to be conducted. The purpose of the interim maintenance itself is that the person in need requires certain maintenance in the interregnum till such the proceedings are pending.

9. Even otherwise, in any proceeding, though the Courts have the power to call for evidence in order to ascertain the truth, the same, however, cannot be understood to embark upon fishing and roving inquiries.

10. It is claimed that Petitioner No. 6 at some stage was having interest in the companies and had resigned from the said companies in order to wriggle out of his liabilities. It is also claimed that he had transferred his shares in the name of his son in order to avoid future liabilities.

11. The petitioners have not disputed that the data and the reports in regard to the companies would be placed on record. The learned Mahila Court is within its power to pass an order considering the data on record. This, however, does not mean that

the notice should be issued to the Income Authorities that can under some circumstances affect the functioning of the companies itself.

12. Similarly, the respondent is also at liberty to cross-examine Petitioner No. 6 in regard to the details that may be produced and is also at liberty to file evidence in support of her contentions.

13. As noted above, the petitioner has undertaken to file all documents pertaining to Financial Year 2011 – 2012 to 2016 – 2017 as directed by the learned Mahila Court.

14. This Court is of the opinion that the impugned order should be modified to the extent that no notice be issued to the Commissioner Income Tax for placing on record the AIR and CIB data, since the petitioners have agreed to place all documents on record as directed by the learned Mahila Court.

15. It is pointed out that certain data has already been provided to the learned Mahila Court. The documents/ data which has already been filed before the learned Mahila Court may be considered in accordance with the law.

16. In view of the above, the petition is disposed of in the aforesaid terms.

17. Pending application(s) also stands disposed of.

AMIT MAHAJAN, J

APRIL 30, 2025
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