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

\+ **W.P.(C) 10461/2025 & CM APPL. 43449/2025**

DR USHA SABHARWAL & ANR. .....Petitioners

Through: Mr Ajay Vohra, Sr Advocate with Mr Zoheb Hossain, Mr Aniket D Aggarwal, Mr Samarth Chaudhari, Mr Kartik Sabharwal, , Advocates.

versus

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

Through: Mr Abhishek Maratha, SSC, Mr Apoorv Aggarwal, Mr Parth Samwal, JSCs, Ms Nupur Sharma, Mr Gaurav Singh, Mr Bhanukaran Singh Jodha, Ms Muskan Goel, and Mr Himanshu Gaur, Advocates.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE SAURABH BANERJEE

<u>O R D E R</u>

% **22.07.2025**

1. The petitioners have filed this petition with the following prayer:-

> *"a) issue a writ in the nature of mandamus or any other appropriate writ, direction or order directing the Respondent Nos.1, 2 and 3 to release original documents in relation to immoveable properties belonging to the Petitioners which have been illegally retained in complete violation of Article 300A of the Constitution of India without authority of law;*
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> *b) in the alternative, issue a writ in the nature of mandamus or any other appropriate writ, direction or order directing Respondent No.1 to expeditiously decide (in a time bound manner) the representations submitted by the Petitioners for release of original documents in relation to immoveable properties belonging to the*

> *Petitioners which have been retained illegally and without authority of law;"*

2. The submission of Mr Vohra and Mr Hossain is that the present petition has been filed primarily for the return of the original documents relating to immovable properties of the petitioners, which have been retained by the respondents for no justification. Our attention has been drawn to the Annexure G, which is a communication dated 28.05.2025 addressed to the petitioners herein by the Assistant Director of Income Tax (Inv)-III, Gurugram, which, *inter alia,* reads as under:

> *"Please refer to your letter dated 15.05.2025 and email dated 07.04.2025 on the subject cited above vide which you have submitted request to handover the original documents seized during the search proceedings on the Gem Records Group.*
> *2. In this regard, it is submitted that, as per the relevant provisions of the Search and Seizure Manual issued by the Directorate of Income Tax (Central Board of Direct Taxes), if the concerned person objects to the continued retention of documents, even after approval of concerned authority, they have the right to approach the Central Board of Direct Taxes (CBDT), present their case, and request the return of the documents. The Board is obliged to grant an opportunity of being heard and will pass an appropriate order based on the merits of the case.*
> *3. Accordingly, the request for providing the seized documents could not be considered at the point of time and further you could reach with application request to the Central Board of Direct taxes for considering the same."*

3. It is a fact that the petitioners herein have made a representation

dated 07.07.2025 to the Chairman, Central Board of Direct Taxes (**CBDT**), New Delhi which representation has not been replied to by the CBDT.

4. Though, the learned counsel for the respondents says that they have no instructions, as to whether the communication has reached the CBDT, we grant liberty to the petitioner to file an additional representation annexing the earlier representation within a period of two week from today and on receipt of the same, the CBDT shall consider the communication dated 07.07.2025 so also the additional representation and after affording a hearing to the petitioners within three weeks in terms of Section 132(10) of the Income Tax Act, 1961 decide the same within six weeks thereafter. The date and time of hearing shall be communicated to the petitioners at least one week in advance. The decision be communicated to the petitioners.

5. The petition is disposed of in the aforesaid terms. The pending application is also disposed of.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

JULY 22, 2025
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