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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 12226/2025 CM APPL. 49819/2025**
VINEET GARGPetitioner

Through: Mr. S.K. Srivastava, Ms. Shubhi
Srivasava, Mr. Prince Kumar and Ms.
Garima Singh, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Ruchir Bhatia, Adv.
Mr. Sandeep Kumar Mahapatra, Mr.
Amit Acharya and Mr. Tribhuvan,
Advs. for R-1

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MS. JUSTICE RENU BHATNAGAR, J

ORDER
13.08.2025

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CM APPL. 49820/2025

1. Exemption allowed, subject to all just exceptions.
2. The application is disposed of.

W.P.(C) 12226/2025 and CM APPL. 49819/2025

3. This petition has been filed for the following prayers:

“A) Issue a writ of mandamus, certiorari, or any other appropriate writ, order, or direction quashing the search and seizure operation conducted under Section 132 of the Income Tax Act, 1961 on 24.07.2025 qua the Petitioner’s professional chamber at 203, Skipper Corner, Nehru Place, New Delhi, and his residence at A-23, Sector-23, Noida & at his branch office at his residence located at Third Floor of A-23, Sector-23, Noida, along with the panchnamas issued pursuant thereto (ANNEXURE P-1) with the directions therein to return all the



material seized from the Petitioner;

B) Declare that the search, seizure, and access of legally privileged data, files, and communications belonging to the Petitioner is illegal, arbitrary, and unconstitutional, being violative of 265 of the Constitution of India, resulting in consequential breaches of Articles 13, 14, 15, 19 and 21;

C) To restrain the Central Board of Direct Taxes and all other Income Tax Authorities subordinate to it & as specified u/s 116 of the Income Tax Act, 1961 from using the material illegally accessed by those authorities from the offices and residence of the Petitioner contrary to the provision of the Indian Evidence Act, 1872 and now the BSA 2023.

D) Direct the Respondents to forthwith return to the Petitioner all physical documents, files, devices, storage media, and any other material seized from the Petitioner, along with deletion of all backups, cloned data, or digital extractions taken therefrom, and to provide a certificate to that effect;

E) Direct the Respondents to permanently refrain from using, retaining, transmitting, or in any manner relying upon any privileged or confidential material seized from the Petitioner in violation of advocate–client privilege, and to destroy any such material in their possession;”

4. Mr. Ruchir Bhatia, learned counsel for the respondents has taken a preliminary objection on the maintainability of the writ petition on the ground that this Court is not forum convenience for the petitioner to approach, in as much as, according to him, as the action against the petitioner has been initiated by an authority based in Panchkula, respondent no. 2, appropriately the petition should be filed before a Court, which has territorial jurisdiction of Panchkula.

5. We have heard Mr. S.K. Srivastava, learned counsel for the petitioner and Mr. Ruchir Bhatia for some time Mr. S.K. Srivastava on instructions states that the petitioner shall approach the appropriate Court which has the territorial jurisdiction of Panchkula within a period of ten days from today.

6. Noting the said submission, the petition is closed taking on record the



submission made by Mr. Ruchir Bhatia on instructions that for next ten days, the respondent no. 2 shall not issue any summons for appearance of the petitioner before any Authority.

V. KAMESWAR RAO, J

RENU BHATNAGAR, J

AUGUST 13, 2025

ss