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

% ***Reserved on: 27th November, 2025***
Pronounced on: 10th March, 2026

\+ **CRL.M.C. 261/2020, CRL.M.A. 1133/2020**

SH. AVINDER SINGH PURI
.....Petitioner

Through: Mr.H.S.Bhullar, Advocate with Mr. Fateh Singh Bhullar, Advocate

versus

STATE & ANR.
.....Respondents

Through: Mr. Shoaib Haider, APP for the State. Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh JSC, Ms. Zehra Khan JSC and Ms. Yashika Gupta, Advocates for R-2

\+ **CRL.M.C. 264/2020, CRL.M.A. 1135/2020**

SH. AVINDR SINGH PURI
.....Petitioner

Through: Mr.H.S.Bhullar, Advocate with Mr. Fateh Singh Bhullar, Advocate

versus

STATE & ANR.
.....Respondents

Through: Mr. Shoaib Haider, APP for the State. Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh JSC, Ms. Zehra Khan JSC and Ms. Yashika Gupta, Advocates for R-2

\+ **CRL.M.C. 265/2020, CRL.M.A. 1137/2020**

SH. AVINDER SINGH PURI
.....Petitioner

Through: Mr.H.S.Bhullar, Advocate with

Mr. Fateh Singh Bhullar, Advocate

versus

STATE & ANR.

.....Respondents

Through: Mr. Shoaib Haider, APP for the State. Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh JSC, Ms. Zehra Khan JSC and Ms. Yashika Gupta, Advocates for R-2

\+ **CRL.M.C. 267/2020, CRL.M.A. 1141/2020**

SH. AVINDER SINGH PURI

.....Petitioner

Through: Mr.H.S.Bhullar, Advocate with Mr. Fateh Singh Bhullar, Advocate

versus

STATE & ANR.

.....Respondents

Through: Mr. Shoaib Haider, APP for the State. Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh JSC, Ms. Zehra Khan JSC and Ms. Yashika Gupta, Advocates for R-2

\+ **CRL.M.C. 270/2020, CRL.M.A. 1148/2020**

SH. AVINDER SINGH PURI

.....Petitioner

Through: Mr.H.S.Bhullar, Advocate with Mr. Fateh Singh Bhullar, Advocate

versus

STATE & ANR. .....Respondents

Through: Mr. Shoaib Haider, APP for the State.

Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh JSC, Ms. Zehra Khan JSC and Ms. Yashika Gupta, Advocates for R-2

CORAM:
HON'BLE MS. JUSTICE NEENA BANSAL KRISHNA

J U D G M E N T

NEENA BANSAL KRISHNA, J.

1. The present batch of five Petitions has been filed under Section 482 of the Code of Criminal Procedure, 1973 *(hereinafter referred to as "Cr.P.C.")*, to set aside the common impugned Order dated 24.10.2019 passed by the Ld. Additional Chief Metropolitan Magistrate (ACMM), Tis Hazari Courts, Delhi whereby the Applications filed by the Petitioner, Sh. Avininder Singh Puri seeking the production of original relied-upon documents and the grant of inspection thereof in Complaint Case Nos. 530364/2016, 532090/2016, 532094/2016, 530365/2016, and 532092/2016, was **dismissed**.

2. ***Briefly stated***, the Income Tax Department/Respondent No. 2 filed multiple Complaints against the Petitioner alleging offences under Sections *276C(1) and 277 of the Income Tax Act, 1961, and Section 191 of the Indian Penal Code, 1860 (hereinafter referred to as "IPC")*.

3. The allegations originate from information purportedly obtained from the website *"ICIJ.org,"* claiming the Petitioner was a Director/Shareholder of a British Virgin Islands (BVI) entity, *"M/s Arington Holdings Ltd,"* and had undisclosed foreign assets.

4. *Cognizance of the Complaints was taken by the Ld. ACMM on 31.03.2016.*

5. The Petitioner filed an Application under on 25.09.2017 before the Ld. Trial Court, requesting the production of the *original* set of documents relied upon by the Complainant and for inspection of the same. The Petitioner contended that the documents supplied, were mere photocopies of foreign documents lacking the necessary authentication/attestation required by law.

6. The Respondent No. 2, Income Tax Department opposed this Application, by asserting that the Application was not maintainable because the Complaint was filed on the basis of documents received through FT&TR division of CBDT in terms of treaty between the contracting countries.

7. The Ld. Trial Court, *vide* the impugned Order dated 24.10.2019, dismissed the Petitioner's Application, observing it to be "premature" and holding that the admissibility and evidentiary value of the documents received under the Tax Information Exchange Agreement (TIEA), would be determined at the stage of evidence.

8. The Petitioner challenges the impugned order **on the grounds** that the documents relied upon are *foreign public documents*. Under Section 78(6) of the Indian Evidence Act, 1872, and Section 3 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948, such documents must be *authenticated by the Indian Diplomatic Agent or High Commission,* in the respective country.

9. Unauthenticated photocopies have no evidentiary value, as has been held in *Jain Engineering Co. vs. Enforcement Directorate*, 2014 SCC OnLine Del 1118 that foreign documents must be authenticated.

10. The absence of original, authenticated documents at the pre-charge evidence stage, prejudices the Petitioner's ability to effectively cross-examine witnesses and defend himself. The presumption under Section 279B of the Income Tax Act, cannot apply to unauthenticated documents.

11. Moreover, the Petitioner as an accused, is entitled to copies of all material relied upon, for which reliance is placed on *Poonam Jain vs. Union of India,* W.P. (C) No. 3749/2017.

12. Respondent No. 2, Principal Director of Income Tax, in the **Counter Affidavit,** states that the grievance of the Petitioner, has been rendered infructuous. The Trial Court, *vide* Order dated 05.12.2024, has already allowed the Application filed by the Complainant/Respondent, to place on record the original/attested/certified documents in question.

13. The documents were obtained under the "*Exchange of Information"* Article of the Indo-BVI TIEA and Indo-Singapore DTAA. Under Section 279B of the Income Tax Act, documents in the custody of the Income Tax authority, are admissible in evidence.

14. The Trial Court correctly held that questions regarding the method of proof and admissibility, are to be decided during the trial and not at the threshold.

15. The Respondent claims that the Petitioner is '*playing fast and loose'* by demanding originals in this Court, while simultaneously opposing the Department's Application to place those very originals on record, before the Trial Court.

Submissions heard and record perused.

16. The Petitioner, by way of his Application requested the production of the *original* set of documents relied upon by the Complainant on the ground that the documents supplied, were mere photocopies of foreign documents, lacking the necessary authentication/attestation required by law. It was asserted that Section 78(6) Indian Evidence Act mandates that public documents of any other class in a foreign country, must be proved by the original or a certified copy which bears a Certificate under the seal of a Notary Public or an Indian diplomatic Agent/officer.

17. The Counter Affidavit reveals that the Respondent/Complainant moved an Application under *Section 91 read with Section 311 Cr.P.C.* before the Trial Court to place the original/authenticated documents on record. The Ld. Trial Court, *vide* Order dated 05.12.2024, has **allowed** this Application.

18. Since the Complainant has now produced these documents and they have been taken on record by the Trial Court, the substratum of the Petitioner's grievance regarding the *non-production* of originals, stands extinguished.

19. The apprehension that the documents are unauthenticated photocopies is addressed by the Respondent's submission that they have now filed the certified/attested versions received from the Competent Authorities of BVI and Singapore.

20. In any case, it is settled law that while the *admissibility* of a document may be debated at the stage of exhibiting it in evidence, the *right of the accused* to be supplied with the material relied upon by the prosecution is fundamental to a fair trial.

21. The Ld. ACMM was therefore, right in observing that the evidentiary value and the specific applicability of the Diplomatic and Consular Officers (Oaths and Fees) Act, were matters to be adjudicated at the stage of evidence, rather than being a ground to dismiss the Complaint or discharge the accused at the threshold. However, this does not override the accused's right to challenge the *genuineness* or *truth* of the contents, during cross-examination.

22. The Petitioner shall be at liberty to raise all legal objections regarding the mode of proof, admissibility, and authentication of these documents under Section 78(6) Evidence Act, or otherwise, at the appropriate stage of trial during the recording of evidence.

Inspection of Documents:

23. The secondary prayer was for the "*grant of inspection*" of these originals. Once the original or authenticated documents are placed on the judicial record, they become part of the court file. Under the general principles of criminal procedure and the rules governing District Courts, an accused is entitled to inspect the judicial file, to prepare his defence.

Conclusion:

24. In view of the foregoing discussion, specifically the subsequent development wherein the Ld. Trial Court has allowed the production of the original/authenticated documents *vide* Order dated 05.12.2024, the challenge to the impugned Order dated 24.10.2019 regarding the non-production of documents survives no longer. Moreover, the Petitioner Accused is at liberty to inspect these newly filed documents in accordance with the rules.

25. The Petitions and pending Applications are disposed of, in the above terms.

(NEENA BANSAL KRISHNA)
JUDGE

MARCH 10, 2026/*N*