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

+ **CRL.M.C. 2922/2025 & CRL.M.A. 13015/2025**

PRINCIPAL DIRECTOR OF INCOME TAX INV 1.....Petitioner

Through: Mr. Indraj Rai, Senior Standing Counsel, Mr. Sanjeev Menon, Jr. Standing Counsel and Mr. Rahul Singh, Jr. Standing Counsel and Mr. Gaurav Kumar, Advocate

versus

SANDEEP SINGHANIA

.....Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE MANOJ JAIN

ORDER

11.03.2026

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1. Petitioner is aggrieved by order dated 17.03.2025 whereby their application moved under Section 91 read with Section 311 Code of Criminal Procedure, 1973 (Cr.P.C.) was dismissed.
2. Petitioner (complainant before the learned Trial Court) wanted to summon one material witness and wanted to place on record certain additional documents.
3. When the present petition was taken up on 30.04.2025, notice was issued. However, in the interregnum, there is substantial development as the aforesaid complaint filed by the petitioner herein has already been disposed of and the concerned accused i.e. respondent herein has been acquitted *vide* judgment dated 09.12.2025.
4. During course of arguments, a copy of such judgment was shown

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which is directed to be taken on record.

5. Learned counsel for petitioner, in all fairness, admits aforesaid development and submits that in view of the above, though the present petition has become infructuous, he may be granted liberty to agitate about the impugned order as and when an appeal challenging the aforesaid order is filed.

6. Petition is accordingly disposed of as having become infructuous.

7. Liberty, as prayed, is granted.

MANOJ JAIN, J

MARCH 11, 2026/dr/sa