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

\+ W.P.(C) 17300/2022

RAJESH MANGLA & ANR. .....Petitioners

Through: Ms. Raji Nathani, Adv.

versus

PRINCIPAL DIRECTOR GENERAL OF INCOME TAX (INVESTIGATION) .....Respondent

Through: Mr. Vipul Agrawal, SSC, Ms. Harshita Kotru and Mr. Gaoraang Ranjan, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **22.04.2026**

1. By way of the present writ petition, the petitioner has challenged the search proceedings, which have been initiated at the petitioner's residence and place of business.

2. Learned counsel for the petitioner argued that the reason for which the Income Tax Department searched the petitioner's premises was that he was a brother of Manoj Mangla.

3. Learned counsel submitted that simply because the petitioner happens to be a brother of an accused, the respondent cannot search the petitioner's premises, unless he has a nexus with his brother's nefarious activities.

4. Learned counsel further submitted that however, no incriminating material was found at the premises of the petitioner, for which the assessment orders dated 09.02.2023 and 10.02.2026 pursuant to the search

have also been passed, and no demand has been raised.

5. Mr. Vipul Agrarwal, learned Senior Standing counsel for the Department on the other hand submitted that the search was conducted at the petitioner's premises because the accused namely Manoj Mangla had multiple addresses and unless the search is conducted at all the places/premises known to the Department, the truth cannot be unearthed. He further submitted that the petitioner and Manoj Mangla had business dealings or partnership business, hence no illegality or arbitrariness can be alleged.

6. In the rejoinder, learned counsel for the petitioner submitted that may be Manoj Mangla was residing at the petitioner's residence but he had left the petitioner's home five years back and so far as his business is concerned, the petitioner had broken business ties with him 12-13 years back.

7. Be that as it may. Since no incriminating material was found and no demand was raised against the petitioner, we think that undertaking the exercise as to whether the search was legal or illegal, would be an academic exercise or an exercise in futility.

8. The writ proceedings are closed. Petition is disposed of as infructuous.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 22, 2026/cd