$~31

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

\+ OMP (ENF.) (COMM.) 203/2025

SUMIT BANSAL .....Decree Holder

Through: Mr. Rameezuddin Raja, Ms.Pepakayala Geetanjali & Mr. Deepak Sharma, Advocates along with Petitioner in person

versus

MGI DEVELOPERS AND PROMOTERS THROUGH ITS PROPRIETOR SH. MANOJ KUMAR GOYAL & ANR.

.....Judgement Debtors

Through: Ms. Stuti Jain, Mr. Akshu Jain & Ms. Vishwa Bharti, Advocates

CORAM:
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **29.01.2026**

EX.APPL.(OS) 134/2026

1. By way of the present application, under Section 151 of the Civil Procedure Code, 1908, the Applicant/ Judgment Debtor seeks the following reliefs: -

> "a) report the alleged cash transaction amounting to Rs. 1,08,71,200/- to the jurisdictional Income Tax Department for verification and for determination of any breach of the provisions of the Income Tax Act, 1961 and direct the Income Tax Authority to file a compliance-cum-status report before this Hon'ble Court.
> b) report the alleged cash transaction an1ounting to Rs.1,08,71,200/- to the Enforcement Directorate, considering the potential implications under the Prevention of Money Laundering Act, 2002, and direct the Enforcement Directorate to file a compliance-cum-status report before this Hon'ble Court; AND
> c) pass such other and further order as this Hon'ble Court may deem fit and proper under the circumstances of the case."

2. Issue notice. Learned counsel for the Non-Applicant/ Decree

Holder accepts notice.

3. This Court is informed that in terms of the judgment of the Hon'ble Supreme Court in the case titled as "***The Correspondence, RBANMS Educational Institution v. B. Gunashekar & Another***", Civil Appeal No. 5200 of 2025, decided on 16.04.2025 [**2025 INSC 490],** the learned Arbitrator has already intimated the Income Tax Department.

4. This Court is of the opinion that there is no requirement for this Court to report the transactions, since the said reporting has already been done and necessary steps have been taken in this regard as the Income Tax Department has already issued notice to the Decree Holder.

5. It is also confirmed by the Decree Holder that a reply to the said notice also has been filed.

6. Therefore, in view of the foregoing facts, the application stands dismissed.

OMP (ENF.) (COMM.) 203/2025 & EX.APPL.(OS) 1317/2025 (Seeking permission to place on record lengthy synopsis)

7. The present Enforcement Petition, under Section 36 of the Arbitration and Conciliation Act, 1996, seeks directions for issuance warrants of attachment and/or auction and /or sale of immovable and movable assets of the Judgement Debtors as described in Annexure-A annexed to the present Petition.

8. Learned counsel for the Decree Holder seeks leave of this Court to withdraw the present Petition with liberty to take appropriate steps as are available under law.

9. Leave and liberty, as sought for, is granted.

10. Accordingly, the present petition, along with pending application(s), if any, is dismissed as withdrawn.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 29, 2026/rk/kr/sg