



* IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 6601/2007

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SANDEEP JAIN

..... Petitioner

Through Mr.Salil Aggarwal and Mr. Prakash
Kumar, Advocates.

Versus

DIRECTOR OF INCOME TAX INVESTIGATION I
& ORS.

..... Respondents

Through Ms. P.L.Bansal with Mr. Vishnu Sharma,
Advocates.

CORAM:

HON'BLE MR. JUSTICE MADAN B. LOKUR

HON'BLE DR. JUSTICE S.MURALIDHAR

ORDER

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10.09.2007

CM No. 12459/2007

Exemption allowed subject to all just exceptions.

Application stands disposed of.

W.P.(C) 6601/2007 & CM No. 12458/2007(stay)

The Petitioner is aggrieved by a notice dated 17th July, 2006 issued



under Section 153 A of the Income Tax Act, 1961.

The petitioner also challenges another set of notices dated 23rd August, 2006 issued under Section 142 (1) of the Act to the Petitioner requiring the Petitioner to furnish particulars of accounts and documents mentioned in the notices and to file return for several assessment years.

According to the learned counsel for the Petitioner, the search in the premises of the Petitioner was unauthorised in as much as the intention of the Respondent was not to search the property of the Petitioner but that of the 'Vardhaman Group' with which the petitioner is not in any way connected. He further submits that it was a case of mistaken identity and seeks to rely on a set of instructions given to the search party, which he claims was left behind in the premises by mistake.

More than a year has gone by but it appears that Petitioner has not yet responded to these notices. The Petitioner should file a reply to the notices and agitate whatever points it feels are appropriate. In the circumstances, we are of the view that at this stage it is premature for us to entertain this writ petition.



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We find no reason to interfere in the matter.

The writ petition and all pending applications are dismissed.

Madan Lokur

MADAN B. LOKUR, J

S. Muralidhar

S.MURALIDHAR, J

SEPTEMBER 10, 2007

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