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

+ W.P.(C) 8489/2015

M/S TIRUPATI MEDICARE LTD.

Through: Mr. N.P. Sahni, Mr. Amol Sahni,  
Nitin Gulati, Advs.

Versus

INCOME TAX OFFICER, WARD 25 (3) NEW DELHI

Through: Shri Dileep Shivpuri, Sr.  
Shri Sanjay Kumar, Jr. St. Counsel,  
Vikrant, Adv.

+ W.P.(C) 10244/2015

TIRUPATI CYLINDERS PVT. LTD. THROUGH: ITS DIRECTOR

Through: Mr. N.P. Sahni, Mr. Amol Sahni,  
Nitin Gulati, Advs.

Versus

INCOME TAX OFFICER, WARD- 16 (3) NEW DELHI

Through: Shri Dileep Shivpuri, Sr.  
Shri Sanjay Kumar, Jr. St. Counsel,  
Vikrant, Adv.

+ W.P.(C) 10245/2015

SWATI HEALTH AND EDUCATION SERVICES PVT. LTD.  
THROUGH: ITS DIRECTOR

Through: Mr. N.P. Sahni, Mr. Amol Sahni,  
Nitin Gulati, Advs.

Versus

INCOME TAX OFFICER, WARD- 18 (4), NEW DELHI

Through: Shri Dileep Shivpuri, Sr.  
Shri Sanjay Kumar, Jr. St. Counsel,  
Vikrant, Adv.

+ W.P.(C) 10286/2015

TIRUPATI UDYOG LTD. THROUGH: ITS DIRECTOR

Through: Mr. N.P. Sahni, Mr. Amol Sahni,

W.P.(C) 8489/2015, 10244/2015, 10245/2015 and 10286/2015



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Nitin Gulati, Advs.

Versus

INCOME TAX OFFICER, CIRCLE 16 (1), NEW DELHI & O

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Through: Shri Dileep Shivpuri, Sr. St. C

Shri Sanjay Kumar, Jr. St. Counsel an

Vikrant, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**ORDER**

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**24.01.2017**

1. The petitioners in all these proceedings are aggrieved by the search and seizure proceedings more particularly the seizure of Hard Discs from their premises. They complain that the Hard Discs contained secret formulation of various pharmaceutical products which they manufacture and market. It is urged that in the absence of a direction to release the articles seized and impounded, the petitioners have been put to great prejudice.

2. In the course of the hearing, the learned counsel for the petitioners submitted that the assessments under Section 154A of the Income Tax Act were concluded for the block period in question without any addition based upon such seized material and the income originally returned does not differ from the income from the assessments finally framed except in the case of petitioners in Nos. 8489/2015 and WP(C) No. 10244/2015.

3. It is stated that despite these being the position, the Revenue



has raised astronomical demands ignoring the income previously in the normal course.

4. Having regard to the developments indicated the counsel for the petitioners, this Court is of the opinion Revenue ought to return the materials seized and impounded Hard Discs and other related materials. The respondent is directed to do so at their earliest convenient and in any event within two weeks from today. The petitioners shall be present before the Court for this purpose on 13.02.2017.

5. So far as the other grievances with respect to the materials seized and impounded etc. are concerned, it is open to the petitioners to seek the remedies available in law.

6. The writ petitions are disposed off in the above terms.

7. It is stated that in WP(C) No. 10245/2015, the assessor's name has not yet been communicated to the petitioner.

  
S. RAVINDRA

NAJMA

**JANUARY 24, 2017/acm**