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

Date of Decision: 14th September, 2026

\# **CNR No. DLHC010844502024**

\+ CRL.M.C. 9184/2024 & CRL.M.A. 35162/2024

AKANSHA KAPOOR @ AKANKSHA KAPOOR @ AKANKSHA BERRY

.....Petitioner

Through: Ms. Mallika Parmar, Advocate.

versus

INCOME TAX OFFICE

.....Respondent

Through: Mr. Puneet Rai, Sr. Standing Counsel with Mr. Ashvini Kumar and Mr. Rishabh Nangia, Advocates.

CORAM:
HON'BLE MR. JUSTICE MANOJ JAIN

J U D G M E N T *(oral)*

1. The present has been filed under Section 528 of *Bharatiya Nagarik Suraksha Sanhita (BNSS), 2023* (corresponding Section 482 Cr.P.C.) praying for invocation of inherent power of this Court and to quash the proceedings in Complaint Case No.8835/2019 titled *Income Tax Office vs. M/s Granite Gate Properties Pvt. Ltd. and Ors. viz-a-viz* the petitioner herein.

2. A complaint was filed for offences under Section 276B read with Sections 278B and 278E of Income Tax Act, 1961 for the financial year 2016-2017 alleging that the accused persons had not deposited the requisite TDS *(Tax Deducted at Source)* within the stipulated time.

3. The learned Trial Court, on the basis of the material placed before it, came to the conclusion that there is a *prima facie* case against the accused persons and have summoned them for abovesaid offences.

4. The petitioner herein was served *Show Cause Notice* under Section 2(35) of Income Tax Act a the specific averment that she was Director in the accused company. *Show Cause Notice* was though responded and the petitioner had sought some time, the concerned department, eventually, treated her as Principal Officer, being Director of the abovesaid company. It is clear from order dated 23.01.2018 passed under Section 2(35) of Income Tax Act by the concerned *Assistant Commissioner of Income Tax*. As per sanction order under Section 279(1) of Income Tax Act, she has been claimed to be Director of the accused company/Deductor company and in her such capacity only, she has been held as *Principal Officer*. To make things worse, when the complaint was filed, in complaint also, she, along with other accused, was projected as Director of the accused company and thereby branded as Principal Officer of the accused company.

5. Learned Senior Standing Counsel for the I.T. Department does admit that the applicant was never a Director of the accused company.

6. *Show Cause Notice*, order passed under Section 2(35) of Income Tax Act, sanction order under Section 279(1) of Income Tax Act and complaint, all are based on the premise that the petitioner herein was Director in the accused company and, therefore, she has been projected as Principal Officer.

7. Clearly, her prosecution, while being treating her as Director of the accused company, is fallacious and thus not sustainable.

8. Keeping in mind the peculiar facts and circumstances of the case, the present petition is allowed and the prosecution, so far as it relates to the petitioner herein, is hereby quashed.

9. Pending application also stands disposed of in aforesaid terms.

10. It is, however, made clear that the abovesaid order is in the backdrop of

peculiar facts of the case and shall not be taken as precedent.

(MANOJ JAIN)
JUDGE

SEPTEMBER 14, 2026/ss/js