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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 11021/2025&CM APPL. 45387/2025

PUNEET BATRA

.....Petitioner

Through: Mr. N. Hariharan, Mr. Avi Singh, Mr. Sachin Puri, Ms. Kirti Uppal & Mr. Neeraj Malhotra, Sr. Advs. with Mr. Kunal Malhotra, Mr. B C Pandey & Mr. Animesh Gaba, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rajesh Kumar, CGSPC with Mr. Abhishek Kumar Singh, Adv. for R-1. Mr. Aditya Singla, SSC, (CBIC) with Mr. Ritwik Saha & Ms. Arya Suresh Nair, Advs. Mr. T. Singhdev alongwith Mr. Tanishq Srivastava, Ms. Yamini Singh and Mr. Vedant Sood , Advocates for R-3. Ms. Arunima Durvedi, & Mr. P.C. Aggarwal, SSC (CBIC) with Mr. Sainyam Bhardwaj, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

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01.09.2025

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, inter alia, challenging the search at the office of the Petitioner conducted by the GST Department on 25th July, 2025, and the consequent seizure of the Central Processing Unit (hereinafter “the CPU”) and other documents for being illegal.
3. On 4th August 2025, after hearing the parties the court had directed the



GST Department to place on record any material to substantiate the allegations raised by the GST Department in a sealed cover.

4. Today, on behalf of the GST Department, Mr. Singla, Id. Senior Standing Counsel has handed over a short note setting out the role of the Petitioner in the conduct of business of M/s Martkarma Technology Private Limited, which was running an online gaming company under the domain name '11winner.com', in a sealed cover.

5. Along with the said note, various statements recorded by the GST department of persons who were investigated, have also been annexed along with the pendrive. The court has perused the documents in the sealed cover.

6. A passover is sought on behalf of the Id. Senior Counsel for the Petitioner due to some exigency.

7. The remand applications have also been produced before the court. Let the same be placed on record along with advance copies to the Petitioner.

8. List on 09th September, 2025 in the *supplementary list*.

9. In the meanwhile, interim orders granted on 28th July, 2025 shall continue till the next date of hearing.

10. The sealed cover shall be retained with the Court Master for perusal of the Court.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 1, 2025

Jk/msh/sm