



**IN THE COURT OF PRINCIPAL DISTRICT &
SESSIONS JUDGE, AHMEDABAD (RURAL)**

ORDER BELOW EXHIBIT – 166

IN

PMLA CASE NO.10 OF 2025

1) This Court had passed further order dated 22/04/2026 below Exh.136 whereby, the production summons was ordered to be issued upon the jurisdictional Assistant Commissioner, Income Tax Office, Ahmedabad who will be having document pertaining to TDS claims filed by Vyomeen Media Pvt. Ltd. of Financial Year 2023-24 and 2024-25 in respect of transactions dated 16/03/2024 and 06/06/2024 who is directed to furnish the same within 10 days from the date of the said order.

2) Pursuant to the said order, officers of Income Tax Office, Ahmedabad have appeared before the Court and stated that the said documents can only be produced by the Income Tax Office, Mumbai. Therefore, Learned Advocate for the accused has preferred the present application with a prayer to issue fresh summons to the Chief Commissioner, Income Tax, TDS Unit situated at Mumbai instead of the authority named in Sr. No.2 of Para 2 of Exh.136 with a direction to produce the document i.e. “The TDS claim filed Vyomeen Media Pvt. Ltd. TAN – MUMV25957B of Financial year 2023-24 and 2024-25 in respect of transactions dated 16/03/2024 and 06/06/2024 with Kushi Advertising Ideas Pvt. Ltd.” filed and kept with them. Learned Advocate for the accused has also expressed his apology for not being able to furnish the name and address of the

appropriate authority. Learned Advocate for the accused has also submitted that whatever expenses will be incurred in this regard the same will be borne by the accused.

3) The prosecution side has also orally submitted its no objection, if necessary directions are issued to the said department. Learned Advocate Mr.S.M.Vatsa for the accused and Learned Special Public Prosecutor Mr.C.B.Gupta for the prosecution submits that, a separate copy of the said claim be provided to accused side and prosecution side and whatever expenses will be incurred the same will be borne by the accused.

4) In view of above submissions made by the respective parties following order is passed in the interest of justice.

ORDER

- 1) The present application (Exh.166) is **allowed**.
- 2) Production summons be issued upon the Chief Commissioner, Income Tax, TDS Unit, MTNL Telephone Exchange Building, Kumballa Hills, Peddar Road, Mumbai – 400026, to be handed over to the defence for its service. The said authority, being in possession of documents pertaining to TDS claims filed by Vyomeen Media Pvt. Ltd. (TAN: MUMV25957B) for Financial Years 2023-24 and 2024-25 in respect of transactions dated 16/03/2024 and 06/06/2024 with Khushi Advertising Ideas Pvt. Ltd., is directed to furnish the same (in three sets: one for the accused, one for the prosecution, and one for the Court record) within 10 days from the date of this order.

- 3) Income Tax Office, Mumbai is directed to provide details of expenses incurred in providing the aforesaid documents, which shall be paid by the accused.

Pronounced and signed in the open court today.

Date :28/04/2026
Place:Ahmedabad

(Kamal M. Sojitra)
Principal District & Sessions Judge &
Designated Special Judge (PMLA)
Ahmedabad (Rural)
U.I.Code No.GJ01494

AVJ

