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

\+ CS(OS) 372/2022

SATYAM KANOI & ANR. ..... Plaintiffs

Through: Mr. Rajiv Nayyar, Senior Advocate with Mr. Kartik Nayar, Mr. Saurabh Seth, Mr. Rishab Kumar, Mr. Meenal Garg and Ms. Manjira Das Gupta, Advocates

versus

SHIV JATIA & ORS. ..... Defendants

Through: Mr. Saurabh Kirpal, Senior Advocate with Mr. Karan Bharihoke, Mr.Sidhant Kumar, Ms. Manyaa Chandok, Mr. Shivankar Rao, Mr.Nikhil Arora and Ms. Tanima Gaur, Advocates for D-1 & 2.
Mr. Rajiv Nayyar, Senior Advocate with Mr. Kartik Nayar, Mr. Saurabh Seth, Mr. Rishab Kumar, Mr. Meenal Garg and Ms. Manjira Das Gupta, Advocates for D-4

CORAM:
HON'BLE MR. JUSTICE AMIT BANSAL

O R D E R

% 31.10.2022

I.A. 16650/2022(O-XXXIX R-1 & 2 of CPC) and I.A.16966/2022

1. Pursuant to the orders passed by this Court on 13th October, 2022 and 17th October, 2022, inspection of the documents of the defendant no.4 Trust was conducted in Kolkata in the presence of the Local Commissioner appointed by this Court, the representatives of the plaintiff and the contesting defendants. The report of the Local Commissioner has been filed.

2. Senior counsel for the contesting defendant wishes to file objections to the said report. Let the objections be filed within two weeks.

3. The statutory deadline for finalization of financial statements and tax audit report of the defendant no.4 Trust and the school is 30th September (which has already elapsed) and the deadline for filing of the income tax return is 31st October, 2022, which is stated to have been extended till 7th November, 2022. There are penalties prescribed under the Income Tax Act for not filing the returns within the prescribed time period.

4. Therefore, without prejudice to the rights and contentions of the defendants no.1 and 2, the defendants no.1 and 2 will cooperate with the filing of the income tax returns, financial statements and tax audit report of the defendant no.4 Trust, for the financial year 2021-22.

5. For the purposes of filing of the financial statements, tax audit report and the income tax return of the defendant no.4 Trust, the defendants no.1 and 2 shall also give access of the Digital Signature Certificate (DSC) of the defendant no.1.

6. Senior counsel for the defendants no.1 and 2 submits that the defendants have also sought certain documents from the plaintiff, which are subject matter of I.A.11259/2022 in CS(OS) 373/2022 which is listed before the Court on 10th November, 2022.

7. Senior counsel for the plaintiffs submits that the documents sought by the defendants have already been supplied to them. This aspect shall be considered on the date fixed. I.A.13906/2022 in CS(OS) 373/2022 shall also be considered on the next date.

AMIT BANSAL, J.

OCTOBER 31, 2022/dk