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

\+ W.P.(C) 5991/2025

KAMAL KAPOOR .....Petitioner

Through: Mr. Nitin Kanwar, Mr. Shivam Jain, Ms. Parul Kanwar, Mr. Rajeev Kumar, Mr. Dushyant Nayak, Mr. Akhilesh Kumar, Mr. Jitendra Kumar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX AND ANR. .....Respondents

Through: Mr. Abhishek Maratha, SSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **16.02.2026**

CM APPL. 10291/2026 (exemption)

1. Allowed, subject to all just exceptions.

CM APPL. 10290/2026 (direction)

2. Instant application has been filed by the applicant-petitioner seeking direction to the respondents to provide him copies of the relevant documents.

3. Learned counsel for the petitioner firstly took the Court through the order dated 06.05.2025 passed in instant writ petition and submitted that in spite of the direction given by this Court to the respondents to provide copies of the incriminating material, nothing has been provided to the petitioner and the Assessing Officer (AO) is proceeding with the assessment.

4. Pursuant to Court’s query as to which documents the petitioner had asked for and a copy of the application (if any) filed by the petitioner; learned counsel for the petitioner took the Court through the preliminary objections

raised by the petitioner (Annexures A-2 & A-3 from page Nos.30 to 37 & 38 to 44 of the paperbook) and submitted that the petitioner had raised a preliminary objection by asserting that neither the relevant documents had been provided nor has the certificate under Section 73 of the Bhartiya Sakshya Adhiniyam, 2023 been furnished to the petitioner. He further contended that what the AO has provided is, only a part of the statements made by three persons and not the complete statement.

5. On hearing learned counsel for the petitioner and upon going through the above-referred documents, we find that no specific request was ever made by the petitioner. Though we put a specific question to the learned counsel for the petitioner to show us the application (if any) filed by the petitioner, he continued to make submissions without taking the Court through any such application or specific assertion in the reply or preliminary objection.

6. We are thus, constrained to observe that no specific application was ever filed by the petitioner before the AO. In the absence of any specific prayer or demand, it cannot be expected of the AO to provide the petitioner all the documents which the petitioner expects and may consider necessary for his cause. In absence of specific demand, no document(s) can be provided.

7. Mr. Abhishek Maratha, learned senior standing counsel for the respondents invited Court's attention towards the order which has been passed pursuant to preliminary objections, more particularly para no. 2(c) of the order dated 02.12.2025 disposing of the preliminary objections dated 11.10.2025, and submitted that despite the observation by this Court, the AO has provided the following documents as recorded in para no 2(c) of the order dated 02.12.2025:

> *2(c) Further, it is stated that all the relevant information and*

> *documents received from Investigation Wing i.e. Copy of Panchnama (page 1 to 04), list of inventory/Annexure-A of books of accounts found and impounded (page 1 to 03), detail report of DDIT (Investigation)-III, Noida (Page 01 to 40) includes statements have been provided to the assessee. Hence, objection of the assessee that Assessing Office has furnished certain documents is not correct and same is not acceptable."*

8. He contended that all the relevant documents have been furnished and the application is misconceived and none of the petitioner's rights have been affected, much less prejudicially affected.

9. Mr. Nitin Kanwar, learned counsel for the petitioner further submitted that the abovementioned documents were not provided until the application in hands came to be filed and that the same came to be provided to the petitioner only on 12.02.2026 at 12:15 pm.

10. The Assessing Officer is directed to file an affidavit as to whether the copies of the above-referred documents were supplied to the petitioner and if yes, then when?

11. So far as supply of complete statements and complete documents is concerned, we are of the considered opinion that the same cannot be provided to any assessee, much less the petitioner, as it impinges upon the privacy of those persons, whose names and other details might have been given in the documents and the statement.

12. List this case on 23.02.2026.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 16, 2026/ck