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

\+ W.P.(C) 6564/2025

GURMIT SINGH .....Petitioner

Through: Mr. Arvind Kumar, Adv.

versus

DEPUTY DIRECTOR OF INCOME TAX AND ANR .....Respondents

Through: Mr. Vipul Agrawal, SSC

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

<u>O R D E R</u>

% **30.01.2026**

1. The instant writ petition has been filed with the following prayers :

> *"i. A Writ of Mandamus under Article 226 of the Constitution of India directing the Respondents to provide copies of all correspondences made with & the replies received from the Cayman Tax Authority under the Exchange of Information, in case of the Petitioner.*
> *ii. A Writ in the nature of Mandamus under Article 226 of the Constitution of India directing the Respondents to get the veracity/ genuineness of all documents of PIL verified through the Cayman Tax Authority, as has been provided by the Petitioner to the Revenue .*
> *iii. A Writ in the nature of Mandamus under Article 226 of the Constitution of India directing the Respondents to record the statement of Dr. Jang Bahadur Singh on oath, with particular regard to all facts right from incorporation of PIL & thereafter & the source of investments & persons behind the investments in assets of PIL, including investment if any made by the Petitioner.*
> *iii. To grant stay on any coercive action under the BMA, 2015 against the Petitioner , till the disposal of Appeal filed by him against the impugned assessment order for A.Y. 2021-22 before the CIT(Appeals) 31- Delhi."*

2. After preliminary submissions by learned counsel for the petitioner, pursuant to Court's pointed query, the petitioner present in the Court

reiterated that he was simply made beneficiary of the Portway Investments Limited, which had its operations at Cayman Islands. While disowning the money, he asserted that it was his uncle who made him the beneficiary of the company when he was 18 years of age that too without any active involvement of him in the said company and that he had gone to Cayman Islands only once in his lifetime.

3. He submitted that since the money was lying there, he brought the money to India, after seeking and taking due approval(s) from Assistant Director, Foreign Exchange Management Act *(hereinafter referred to as 'FEMA')* in February, 2020. He submitted that since the petitioner neither owns the funds lying there nor he is responsible in creation of those assets/funds, he cannot be proceeded with**.**

4. It is in this background he contends that such amount cannot be taxed in his hands because it is not his income or foreign asset. The petitioner has clearly asserted before us that he does not mind if the entire money is kept by Government of India, because he has brought this money as *bonafide* citizen, else the money would remain lying in Cayman Islands.

5. He further submitted that prior to taking approval from the authorities of FEMA, no action was taken by any of the authorities of India.

6. While keeping aside the issue of providing copies of the documents to the petitioner as claimed, we deem it appropriate to seek the response of the Income Tax Department and Ministry of Finance and all concerned authorities that in case the petitioner hands over the entire money (about Rs.69,24,77,500/-) which he has brought to India from Cayman Islands and relinquishes his rights whatsoever, whether the demand of tax which has been raised against him and penalty can be waived? Of course if the

petitioner's assertion that he is neither the owner of nor responsible for the generation creation of the disputed assets is not disputed.

7. Petitioner's prayer *prima-facie* appears to be genuine, subject albeit to the stand of the respondents, including Ministry of Finance. We feel that in the facts of the present case, more particularly in light of petitioner's statement before the DDIT and what the petitioner has averred before us, the Government of India may confiscate the entire assets in question, as prayed by the petitioner, if permissible in law.

8. List this case with writ petition No. 17101/2025 on 17.03.2026.

9. Meanwhile, the Appellate Authority [Commissioner of Income Tax (Appeals) 31, New Delhi] shall not decide the petitioner's appeal which is pending before him.

10. In case, Mr. Jasmohan Singh who is claiming 50% of the subject amount proposes to object to the surrendering the money, his stand and consequence thereof shall be taken into account by this Court on the next date of hearing.

11. Mr. Jasmohan Singh and Ministry of Finance with following addresses are impleaded as parties :

Respondent No. 03	"Secretary Revenue, Department of Revenue, Ministry of Finance, New Delhi"
Respondent No. 4	"Jasmohan Singh, S/o Late Manmohan Singh House No. 5, Friends Colony West, New Delhi- 110065"

12. Let a copy of this order be sent to Mr. Jasmohan Singh so also to the Ministry of Finance. (newly arrayed R-3 and R-4)

13. Meanwhile the petitioner may also file a representation before the Secretary (Revenue), Department of Revenue, Ministry of Finance with a prayer to surrender this amount along with all requisite documents so as to enable the Government of India to take a comprehensive view of the matter.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 30, 2026/*ss*