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

+ W.P.(C) 14548/2023

SHALLOO MUNJAL

.....Petitioner

Through: Mr. Vikas Jain, Mr. Aviral Saxena, Mr. Hardik Jayal, Ms. Shrawani & Mr. Arihant Singh, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOMETAX -10

& ORS

.....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs

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+ W.P.(C) 14618/2023

SANJEEV MUNJAL

.....Petitioner

Through: Mr. Vikas Jain, Mr. Aviral Saxena, Mr. Hardik Jayal, Ms. Shrawani & Mr. Arihant Singh, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-10 &

ANR.

....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

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28.01.2025

CM APPL. 57701/2023 (EX.) & CM APPL. 58139/2023 (EX.)

Allowed, Subject to all just exceptions.



The applications shall stand disposed of.

W.P.(C) 14548/2023

W.P.(C) 14618/2023

1. In order to evaluate the challenge which stands raised and the contention of the writ petitioner that the articles which were found in the locker belonged to the writ petitioner, we direct them to place on the record the Satisfaction Note on the basis of which proceedings under Section 153C were commenced.
2. Let the aforesaid be done within a period of three weeks.
3. Let the writ petition be called again on 18.02.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 28, 2025/v