



\$~92

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11021/2025, CM APPL. 45387/2025 & CM APPL. 45388/2025**

PUNEET BATRA

.....Petitioner

Through: Mr. Kirti Uppal, Sr. Adv., Mr. Avi Singh, Sr. Adv. with Mr. Mohit Bhandari, Mr. Bikash Chandra Pandey & Mr. S.P. Kamrah, Advs.

versus

UNION OF INDIA & ORS.

.....Respondent

Through: Mr. Aditya Singla, SSC, CBIC, Mr. Ritwik Saha, Mr. Siddharth Saxena, Ms. Arya Suresh & Ms. Shreya Lamba, Advs. (M: 9958846148)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **28.07.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 45388/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 11021/2025 & CM APPL. 45387/2025

3. This matter has been listed before the Court in the typed supplementary list upon special mentioning today.

4. The present petition has been filed, *inter alia*, challenging the search at the office of the Petitioner conducted by the GST Department on 25th July, 2025, and the consequent seizure of the Central Processing Unit (hereinafter “the CPU”) and other documents for being illegal.



2024-09-16 12:59:16 DB

5. The Petitioner - Mr. Puneet Batra is an advocate who is stated to be a member of the Delhi High Court Bar Association as also the Sales Tax Bar Association and the New Delhi Bar Association (Patiala House District Court). As per the petition, he is a regular practitioner in diverse fields of law including direct and indirect taxation, school fee regulation matters, Cyber Law and other criminal matters.

6. The firm M/s. Bass Legal LLP (hereinafter "*the firm*") is a tax consulting firm run by the Petitioner's parents, and the Petitioner is an Advocate who handles all the taxation matters on behalf of the firm.

7. According to the Petitioner, one M/s. Martkarma Technology Pvt. Ltd. (hereinafter "*the client*") which is a gaming company had engaged the Petitioner for rendering various professional and legal services, including GST filings before Registrar of Companies, Income Tax returns, Intellectual Property Rights registration work, cyber crime, etc. It is stated that the said services are being provided by the Petitioner to the client since 2023.

8. According to the Petitioner, a search was conducted at the client's registered premises on 4th and 5th September, 2024 by the GST Department. It is stated that the Petitioner was handling more than 100 cases, on behalf of the client including in respect of the said search. Further, it is stated that since the Petitioner could not contact the client despite repeated efforts the Petitioner and his legal team had withdrawn their Vakalatnama/Power of Attorney via email dated 6th September, 2024 to the GST Department.

9. Thereafter, on 22nd September, 2024, the Petitioner received a summons for appearance before the Anti-Evasion Branch, CGST Delhi East on 23rd September, 2024. According to the Petitioner, he filed a reply stating that he is merely the lawyer for the client and the same was taken on record



by the GST Department. A second summon was received on 1st October, 2024 directing appearance on 3rd October, 2024. The Petitioner could not appear on the said date, however, a written representation was filed by him which was also taken on record. On 10th June, 2025 a third summon received directing appearance on 12th June, 2025, however, the Petitioner could not appear on the said date as he was travelling. Finally, on 26th June, 2025 he was again served with another summon dated 19th June, 2025 and on 27th June, 2025 he appeared before the Anti-Evasion Branch, CGST Delhi East, and gave his statement.

10. The grievance of the Petitioner presently is that on 25th July, 2025 the Anti-Evasion Branch, CGST Delhi East, conducted a search at the office of the firm and the Petitioner's office situated at Second Floor, Unit No. DGL 224, DLF Galleria Mall, Mayur Vihar, Phase-1 Extension, New Delhi - 110091. During the said search various documents relating to the client have been resumed by the GST Department. In addition, the Partnership Deed related to the firm and other documents, have also been resumed by the GST Department. The GST Department has also seized electronic gadgets being a complete CPU having 1250 GB. The documents resumed and the electronic gadgets seized have been recorded *vide a punchnama* dated 25th July, 2025.

11. Pursuant to the said search and seizure, a summon has also been issued to the Petitioner on 25th July, 2025 to appear before the GST Department today at 12:30 p.m. Accordingly, the present writ petition has been mentioned in the morning today and was taken up post lunch.

12. The submission of Id. Sr. Counsels for the Petitioner is that the Petitioner has merely represented his client and the GST Department is not empowered to resume any documents and seize the Petitioner's CPU which



could have various other privileged material.

13. Mr. Singla, Id. SSC appearing for the GST Department, on the other hand, submits that he has received instructions and that he would file a short affidavit in this matter.

14. Considering the facts of the case, this Court would like to be, first satisfied as to in what manner a search and seizure was conducted at the office of an Advocate, inasmuch as any documents that may have been given by the client to his lawyer are purely confidential in nature and are protected by attorney-client privilege.

15. The Advocate cannot be subjected to harassment in this manner unless and until there is some material for the GST Department to show that the advocate himself is not merely representing his client but is also personally involved in the alleged illegality. For the said purpose, some *prima facie* material would have to be shown by the GST Department.

16. Accordingly, let the GST Department file an affidavit placing its stand by the next date of hearing.

17. In the meantime, the Petitioner need not appear before the GST Department pursuant to the impugned summons and the date for his appearance shall be postponed beyond the next date of hearing.

18. Insofar as the CPU is concerned, since it could be consisting of belonging to other clients of the Petitioner, the same shall not be opened in any manner and the contents of the said CPU shall not be downloaded by the GST Department without the presence of the Petitioner or any of his Authorised Representative.



19. List on 4th August, 2025.

20. *Dasti*.

PRATHIBA M. SINGH, J.

JULY 28, 2025
dj/msh

SHAIL JAIN, J.