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

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

**PUNEET BATRA**

.....Petitioner

Through: Mr. N. Hariharan, Mr. Avi Singh, Mr. Sachin Puri and Mr. Kriti Uppal, Sr. Advs. with Mr. Kunal Malhotra, Mr. Animesh Gaba, Mr. B.C. Pandey, Ms. Nishtha Kaura, Mr. Arvind Malik and Mr. Vineet Bhatia, Advs. (M:9811007851)

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Shri Rajesh Kumar, CGSPC with Mr. Abhishek Kumar Singh, Adv. for R-1. (M: 9810226605)  
Ms. Arunima Dwivedi, Sr. Standing Counsel for CBIC with Mr. Sainyam Bhardawaj, Ms. Himanshi Singh & Ms. Monalisa, Advs. for R-2. (M: 8826461967)  
Mr. Aditya Singla, SSC, CBIC with Mr. Ritwik Saha, Mr. Raghav Bakshi & Ms. Shreya Lamba, Advs. (M: 9958846148)  
Mr. Preet Pal Singh, Ms. Tanupreet Kaur, Mr. Abhay Singh & Ms. Medha Navami, Advs. for BCI. (M: 9456244100)  
Mr. Ramesh Gupta, Sr. Advocate with Mr. T. Singhdev & Mr. Tanishq Srivastava, Advs. for R-4/BCD. (M: 9999012345)

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

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**04.08.2025**

1. This hearing has been done through hybrid mode.



2. On the last date of hearing i.e., 28th July, 2025, after hearing the parties the Court had directed the GST Department to file its affidavit and had passed certain directions as under:

*“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.”*



3. Today, on behalf of the GST Department, Mr. Aditya Singla, Id. SSC seeks to place on record an affidavit in terms of the last order. His submission on behalf of the GST Department is that there is evidence, at this stage, to suspect that the Petitioner, an advocate, is not representing the client - M/s. Martkarma Technology Pvt. Ltd. merely as its counsel, but is also running the affairs of the said client.
4. The Court has heard the parties. Let any material in order to substantiate the allegations raised by the GST Department be produced in a sealed cover in the Court on the next date of hearing.
5. If any remand application has been filed by the GST Department in respect of the three arrests which are stated to have been made in respect of the subject proceedings, let a copy of the said applications be also placed on record on the next date.
6. List on 25<sup>th</sup> August, 2025.
7. Interim directions already granted on 28th July, 2025 shall continue till the next date of hearing.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**AUGUST 4, 2025/dk/msh**