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

\+ **<u>W.P.(CRL) 3979/2024</u>**

ARTI GULATI & ORS. .....Petitioners

Through: Mr. Amit Gupta and Mr. Kshitij Vaibhav, Advocate

versus

STATE OF N.C.T. OF DELHI & ANR. .....Respondents

Through: Mr. Amol Sinha, ASC for State

CORAM:
HON'BLE MR. JUSTICE GIRISH KATHPALIA

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

% **08.05.2025**

[**Physical Hearing/Hybrid Hearing (as per request)]**

<u>CRL.M.A. 14327/2025 (for directions)</u>

1. In this petition seeking quashing of FIR for offence under Section 406/418/420/34 IPC, the petitioners/accused have filed the present application seeking directions broadly in the nature of reporting the matter to the Income Tax Authorities in view of the specific pleadings of the complainant *de facto* (*respondent no. 2 herein*) that he paid cash amount of Rs.1.10 crore. The petitioners seek directions in this regard to the IO to inform the Income Tax Authorities.

2. Learned ASC accepting notice of the application contended that since a civil suit is pending, it is the concerned civil court which is under a duty to inform the Income Tax Authorities in view of the judgment of the Supreme Court annexed with the present application. But in my considered view, the duty to report such transactions is not just on the civil court but on every

government authority. This Court cannot sanctify black-money transactions by leaving it to the civil court to report. Further, since the allegation of cash transaction was mentioned in the complaint as well, it was the duty of the Investigating Officer to report the matter to the Income Tax Authorities.

3. Learned ASC submits that it is the entire transaction which should be reported to the Income Tax Authorities to probe as regards the cash money payment and receipts. That is certainly a fair approach.

4. Since none appears for respondent no. 2, *dasti* notice of this application be issued to counsel for respondent no. 2 for the date already fixed i.e., 16.05.2025 on petitioners taking steps during the course of the day.

GIRISH KATHPALIA, J

MAY 8, 2025/as

Click here to check corrigendum, if any