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

+ **W.P.(C) 19576/2025 CM APPL. 81804/2025 STAY**

JDM INFRATECH PVT LTD

.....Petitioner

Through: Ms Surbhi Chandra, Advocate.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX OFFICER
CENTRAL CERCLE 8 DELHI & ORS.**

.....Respondents

Through: Mr. Ruchir Bhatia SSC with Mr. Anant Mann and Mr. Pratyaksh Gupta, JSCs.

Mr. Kanishk Kharbanda SPC, Ms Bhavna, Mr. Mayank Gupta, Adv. for R-4.

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+ **W.P.(C) 19592/2025 CM APPL. 81901/2025 STAY**

TIRUPATI CEMENT PRODUCTS

.....Petitioner

Through: Ms Surbhi Chandra, Advocate.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX OFFICER
CENTRAL CERCLE 8 DELHI & ORS.**

.....Respondents

Through: Mr. Sunil Agarwal SSC, Ms Monica Benjamin, Mr. Gibran Naushad JSCs, Mr. Rohit Chakraborty and Ms Nancy Jain, Adv.

Ms Sangita Malhotra SPC for R-5.



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

ORDER
17.03.2026

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1. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the respondents submits that the petitioner's contention that neither any books of account nor any assets were seized from the petitioner's premises is incorrect.
2. For this purpose, he has produced before us a copy of the statement under Section 132(4) of the Income Tax Act, 1961 dated 25.02.2024, a copy of whereof has been supplied to learned counsel for the petitioner.
3. Mr. Ruchir Bhatia, learned Senior Standing Counsel is directed to place the same on record.
4. Ms Surbhi Chandra, learned counsel for the petitioner prays for and granted a week's time to complete her instructions.
5. List this case on 25.03.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 17, 2026/ dd