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

\+ CRL.L.P. 174/2025, CRL.M.A. 7731/2025

PRINCIPAL DIRECTOR OF INCOME TAX (INVESTIGATION)-1 DELHI .....Petitioner

Through: Mr. Abhishek Maratha, Senior Standing counsel with Mr. Apoorv Agarwal, Mr. Parth Samwal, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur, Advs.

versus

HARVANSH CHAWLA .....Respondent

Through: Nemo.

CORAM:
HON'BLE MS. JUSTICE SHALINDER KAUR

O R D E R

% **14.05.2025**

1. This criminal leave to appeal has been filed under Section 419 of the Bharatiya Nagarik Suraksha Sanhita 2023 assailing the Order dated 26.09.2024 passed by the learned Additional Chief Judicial Magistrate (Special Acts), Central District, Tis Hazari Courts, Delhi (‘Trial Court’) in Complaint No.297389/2016 for the offences under Sections 276C(1)/277 of Income Tax Act, 1961 (the Act), whereby the respondent was acquitted by the learned Trial Court.

2. The learned counsel for the petitioner submits that the

respondent was the sole director and shareholder in M/s Rodney Universal Limited, a British Virgin Islands (BVI) company which information was revealed on website www.icij.org, on the basis of this information, reference was made to Foreign Tax and Tax Research (FT&TR) for seeking details of investments made by the respondent. As per the information, the respondent made investment of 1 USD in the financial year 2006-07 in M/s Rodney Universal and had a banking relationship with UBS AG of Singapore.

3. Further, he submits that an information was received from Singapore revealed that an account was opened in UBS AG Singapore bearing A/c No.176773 on 25.09.2006 in the name of M/s Rodney Universal Ltd. and the respondent was the beneficial owner of said account and the address mentioned in the passport as well as in his PAN and in KYC form with respect to the foreign bank account bearing address of respondent. Accordingly, a shown cause notice dated 28.10.2015 was issued to the respondent, though he replied the show cause notice but did not furnish any justifiable reason.

4. Learned counsel submits that subsequently, another show cause notice dated 28.01.2016 was issued to the respondent giving a further opportunity to show cause under Section 276C(1) and Section 277 of the Act and Section 191 of the IPC which was duly replied to by the respondent. After going through the reply, the concerned authority launched prosecution against the respondent as he wilfully attempted to evade tax, penalty or interest chargeable or imposable under the Act for financial year 2008-09 relevant to this financial year alleging commission of offence under Section 276C(1) and Section 277 of the

Act and Section 191 IPC.

5. Thereafter, the respondent was summoned and he was served with a notice of accusation on 04.08.2018 to which he pleaded not guilty and claimed trial. The prosecution in support of the complaint examined two witnesses. The respondent did not lead any evidence in defence. On conclusion of the trial, after hearing the submission of both the sides, the learned Trial Court acquitted the respondent.

6. The learned counsel for the petitioner submits that the learned Trial Court grossly erred in failing to appreciate the evidence and the document as proved on record by the complainant. He submits that the learned Trial Court failed to appreciate the established principles under Indian Evidence Act and Section 4(3) of the Black Money Act instead the learned Trial Court erred in incorrectly relying on the theory of double jeopardy. He submits that in these circumstances, the impugned judgment is not tenable in law.

7. Issue notice.

8. Upon the petitioner taking necessary steps, let the notice be served upon the respondent, through all permissible modes, returnable on 03.11.2025.

SHALINDER KAUR, J

MAY 14, 2025/ab/sg

Click here to check corrigendum, if any