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

\+ W.P.(C) 2139/2025

ATEESH AGARWAL .....Petitioner

Through: Ms. Shobha Gupta, Ms. Sanskriti Shakuntala Gupta, Ms. Akshita Mishra, Ms. Simranjeet Kaur and Ms. Shivika Chaddha, Advocates.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. Kanav Vir Singh, Senior Panel Counsel with Ms. Avshreya Pratap Singh Rudy, Advocate for R-1.
Mr. Indruj Singh Rai, SSC, Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC with Ms. Anmol Jagga, Mr. Gaurav Kumar and Ms. Varsha Sharma, Advocates for R-2.

Date of decision: 19th February, 2025

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

JUDGEMENT

TUSHAR RAO GEDELA, J : (ORAL)

1. Present writ petition has been filed under Article 226 of the Constitution of India for issuance of a mandamus directing respondent nos.1 and 2 (Income Tax Department) to conduct an inquiry and

investigate the alleged illegal cash transactions of Rs.2 crores and other crores of rupees spent in the wedding of respondent no.3 by respondent nos.4 to 6; to further verify the Income Tax Returns (ITRs) and financial records of respondents nos.3 to 6 for the last 10 years; and to take necessary legal action in case of perjury, tax evasion or financial misconduct.

2. It is the case of the petitioner that in 2022, he married respondent no.3 in a simple ceremony in Delhi. However, the marriage failed and respondent no.3 deserted the petitioner on 01.06.2024 taking all her belongings and valuables, and filed a police complaint in Agra, Uttar Pradesh on 13.06.2024. Subsequently, FIR No.238/2024 came to be registered by the police. It is claimed that thereafter, the respondent no.3 filed a complaint at Delhi alleging that respondent nos.3 to 6 gave Rs.2 crores as dowry and simultaneously spent crores of rupees at the wedding.

3. Ms. Shobha Gupta, learned counsel for the petitioner submits that under Section 296ST of the Income Tax Act, 1961, the cash transactions exceeding Rs.2,00,000/- are prohibited. Additionally, it is submitted that the aforesaid provision was introduced by the Finance Act, 2017 to curb black money and tax evasion by restricting high-value cash transactions and respondent nos.1 and 2 are duty bound to investigate such financial misconduct.

4. Learned counsel states that the petitioner submitted a formal complaint to the Income Tax Department on 20.11.2024 seeking an investigation/audit of the sources of income of respondent nos.3 to 6

and their undisclosed cash transactions as alleged by respondent no.3 in the complaint dated 14.11.2024 and in the Civil Suit no.48/2024 pending in the Family Court, South District, Saket Court, New Delhi. Learned counsel submits that in view of the clear admissions made by the respondent no.3 in the said complaint as well as the suit filed by her, the respondent nos.1 and 2 are duty bound to investigate whether respondent nos.3 to 6 reported significant income as well as the alleged funds spent on dowry and paid taxes on their annual ITRs for financial years 2021-22 and 2022-23. However, despite repeated follow ups, the respondent nos.1 and 2 have failed to act on the complaint dated 20.11.2024 filed by the petitioner, violating the statutory duty under the Income Tax Act and causing grave injustice to the petitioner.

5. At the outset, on a query by this Court, learned counsel for the petitioner is unable to indicate as to what fundamental or statutory rights of the petitioner have been infracted or violated. From the submissions as also after perusing the pleadings of the petitioner, it appears that the present petition is predicated upon a matrimonial feud between the petitioner and respondent no.3. That apart, record also reveals that the disputes are hotly contested and involve highly complex and disputed questions of facts which will not be within the purview of the Income Tax department to adjudicate. Similarly, such disputed questions of facts also cannot be adjudicated under Article 226 of the Constitution of India. Learned counsel has also been unable to indicate the provision under which such a complaint has been submitted to the Income Tax department. Clearly, the complaint was not under a

statutory scheme or a regulatory mechanism available under the Income Tax Act, 1961, thus the question of non-response to such complaint constituting violation of fundamental right or even a civil or statutory right of the petitioner, is non-existent. The said submission is unmerited.

6. Even otherwise, this Court finds from the nature of the complaint and the pleadings of the writ petition that the petitioner is seeking a roving and fishing inquiry through the court process. This is clearly impermissible and cannot be countenanced.

7. In view of the above observation, the present petition stands dismissed.

TUSHAR RAO GEDELA, J

DEVENDRA KUMAR UPADHYAYA, CJ

FEBRUARY 19, 2025/*rl*