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IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of decision: 9th September 2025

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W.P.(C) 11021/2025 & CM APPLs. 45387/2025 & 56648/2025

PUNEET BATRA

.....Petitioner

Through: Mr. N Hariharan, Mr. Sachin Puri, Mr. Kirti Uppal, Mr. Avi Singh, Mr. Neeraj Malhotra & Mr. Amit Chaddha, Sr. Advs. with Mr. Kunal Malhotra, Mr. Aman Sareen, Mr. Animesh Gaba, Mr. B C Pandey, Mr. Rajiv Taneja, Mr. Punya Rekha Angara, Ms. Vasundhara N., Mr. Aman Akhtar, Ms. Sana Singh, Ms. Vasundhara Raj Tyagi, Mr. Arjan Singh Mandla, Ms. Gauri Rama Chandra, Mr. Manish Dhankani, Ms. Ishan Parashar & Mr. Animesh Gaur, Advs. along with the Petitioner in person.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rajesh Kumar, CGSPC with Mr. Abhishek Kumar Singh, Advs. for R-1 (9810226605)
Mr. Aditya Singla, SSC, CBIC with Mr. Ritwik Saha, Ms. Arya Suresh Nair, Mr. Akhil Sharma, Ms. Shreya Lamba, Mr. Raghav Bakshi & Mr. Sahil Prashar, Advs. (7558898905) with Mr. Jyothiraditya, Additional Commissioner, CGST and Mr. Gajendra, Superintendent, CGST
Ms. Arunima Dwivedi, SSC, CBIC with Mr. Sainyam Bhardwaj, Adv.
Mr. Arun Khatri, SSC with Ms. Anoushka Bhalla, Ms. Tracy Sebastian,



Mr. Sahil Khurana & Mr. Akshay,
Advs.

Mr. T. Singhdev, Mr. Tanishq
Srivastava, Mr. Abhijit Chakravarty &
Ms Yamini Singh, Advs. for R-3
(9044153267)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, *inter alia*, challenging the search at the office of the Petitioner conducted by the GST Department on 25th July, 2025, and the consequent seizure of the Central Processing Unit (hereinafter “*the CPU*”) and other documents as being illegal.
3. The Petitioner - Mr. Puneet Batra is an advocate who is stated to be a member of the Delhi High Court Bar Association as also the Sales Tax Bar Association and the New Delhi Bar Association (Patiala House District Court). As per the petition, he is a regular practitioner in diverse fields of law including direct and indirect taxation, school fee regulation matters, cyber law, and other criminal matters.
4. The firm M/s. Bass Legal LLP (hereinafter “*the firm*”) is a tax consulting firm run by the Petitioner’s parents, and it is stated that the Petitioner is an Advocate who handles all the taxation matters on behalf of the firm.
5. According to the Petitioner, one M/s. Martkarma Technology Pvt. Ltd. (hereinafter “*the client*”) which is a gaming company had engaged the Petitioner for rendering various professional and legal services, including



GST filings before Registrar of Companies, Income Tax returns, Intellectual Property Rights registration work, cyber-crime cases, etc. It is stated that the said services are being provided by the Petitioner to the client since 2023.

6. According to the Petitioner, a search was conducted at the client's registered premises on 4th and 5th September, 2024 by the GST Department. It is stated that the Petitioner was handling more than 100 cases, on behalf of the client including in respect of the said search. Further, it is stated that since the Petitioner could not contact the client despite repeated efforts the Petitioner and his legal team had withdrawn their *Vakalatnama*/Power of Attorney *vide* email dated 6th September, 2024 to the GST Department.

7. Thereafter, on 22nd September, 2024, the Petitioner received the summons for appearance before the Anti-Evasion Branch, CGST Delhi East on 23rd September, 2024. According to the Petitioner, he filed a reply stating that he is merely the lawyer for the client and the same was taken on record by the GST Department. A second summon was received on 1st October, 2024 directing appearance on 3rd October, 2024. The Petitioner could not appear on the said date, however, a written representation was filed by him which was also taken on record. On 10th June, 2025 a third summon was received, directing appearance on 12th June, 2025, however, the Petitioner could not appear on the said date as he was travelling. Finally, on 26th June, 2025 he was again served with another summon dated 19th June, 2025 and on 27th June, 2025 he appeared before the Anti-Evasion Branch, CGST Delhi East, and gave his statement.

8. The grievance of the Petitioner presently is that on 25th July, 2025 the Anti-Evasion Branch, CGST Delhi East, conducted a search at the office of the firm and the Petitioner's office situated at Second Floor, Unit No. DGL



224, DLF Galleria Mall, Mayur Vihar, Phase-1 Extension, New Delhi - 110091. During the said search various documents relating to the client have been resumed by the GST Department. In addition, the Partnership Deed related to the parents' firm and other documents, have also been resumed by the GST Department. The GST Department has also seized electronic gadgets being a complete CPU having 1250 GB. The documents resumed and the electronic gadgets seized have been recorded *vide* a *panchnama* dated 25th July, 2025.

9. Pursuant to the said search and seizure, a summon has also been issued to the Petitioner on 25th July, 2025 to appear before the GST Department on 28th July 2025, at 12:30 p.m.

10. The present writ petition was filed on an urgent basis at that stage. On 28th July 2025, the Court had heard the Id. Sr. Counsels for the Petitioner, as also Mr. Aditya Singla, Id. SSC appearing on behalf of the GST Department and directed as under: -

“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”

11. On the next date of hearing i.e., 4th August 2025, the GST Department had sought to place on record an affidavit to explain the role of the Petitioner. The stand of the GST Department was that, the Petitioner though being an advocate, was not merely representing the client as an advocate, but was in fact involved in running of the business and affairs of the client itself.

12. On the said date, i.e., 4th August 2025, the following directions were issued:

“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 25th August, 2025.

7. Interim directions already granted on 28th July, 2025 shall continue till the next date of hearing.”

13. Thereafter, on 1st September 2025, a short note was handed over by Mr. Singla. The said note sets out the alleged role of the Petitioner in the conduct of the business of the client i.e. M/s Martkarma Technology Pvt. Ltd. The said client was running an online gaming company under the domain name ‘11winner.com’. Various statements recorded by the GST Department during the investigation were also filed along with the said note. The same were retained in a sealed cover. The remand applications were also produced before the Court and Mr. Singla was directed to place the same on record.

14. Today, submissions on behalf of the Petitioner have been made by Mr. N. Hariharan, Mr. Kirti Uppal and Mr. Avi Singh, Id. Sr. Counsels.

15. Id. Sr. Counsels for the Petitioner placed reliance on a judgment of the Supreme Court in **Civil Appeal No. 8129 of 2022** titled **Madhyamam Broadcasting Limited vs Union of India** to argue that, the manner in which a sealed cover is sought to be produced and relied upon, without giving copies to the Petitioner, would be contrary to law. It is submitted that, the Petitioner ought to be made aware of all the material which is being relied upon by the GST Department, to be able to rebut the same, and the Court cannot be permitted to merely see the sealed cover and make a judgment on the Petitioner.



16. At this stage, one of the suggested courses of action by the ld. Sr. counsels for the Petitioner, is that a summary of the contents of the documents, can be provided in a redacted form, so that the same can be placed before the Court and be given to the Petitioner as well, and thereafter submissions can also be heard in this regard. It is further submitted that in terms of Section 67 of the Central Goods and Services Act (hereinafter '*CGST Act, 2017*'), there must be ***reasons to believe*** for the GST Department to investigate the Petitioner, who is an advocate.

17. Mr. Jyothiraditya, Additional Commissioner, CGST, who is present in Court today, informs the Court that the CPU of the Petitioner is lying in sealed condition in the office of the GST Department, at the office of the Commissioner of CGST & CX, Delhi North, C.R. Building, I.P. Estate, New Delhi 110002.

18. On behalf of the GST Department, Mr. Singla has placed before the Court, the original file which contains the reasons for the GST Department to investigate the Petitioner. It is Mr. Singla's submission that revealing all the statements made by other persons under investigation could completely jeopardise the investigation. Such persons have clearly set out the active role played by the Petitioner, in running the affairs of the client.

19. Heard. At this stage, the Court refrains from making any observations in respect of the role of the Petitioner, or whether he was active in running the business of the client or not. The only direction that the Court is inclined to pass at this stage, without going into the merits of this matter, is to permit the CPU to be analysed by the GST Department, subject, however, to various precautions and conditions. The said precautions and conditions are important and significant, inasmuch as the GST Department ought not to be given access



to the data related to any third-party clients of the Petitioner. It is further noted that the CPU was seized during the raid which was conducted on the firm, in which the Petitioner's parents are partners.

20. A perusal of the *panchnama* reveals the manner and details in which the CPU has been seized. The same is extracted below:

“Panchnama dated 25.07.2025 drawn on the spot at the registered premises of M/s Bass Legal LLP, i.e. Second Floor, Unit No.DGL224, DLF Galleria, Mayur Vihar Phase 1 Road, New Delhi -110091.”

<i>S. No.</i>	<i>Name</i>	<i>Father's Name</i>	<i>Address</i>	<i>Age</i>
<i>Pancha 1</i>	<i>Jatin Kumar</i>	<i>Sh. Prem Dass</i>	<i>H-410, B- block, Gali No.-10, shakurpur, Delhi-110034</i>	<i>30</i>
<i>Pancha 2</i>	<i>Sandeep Kumar</i>	<i>Sh. Chandrakant</i>	<i>E-252, Khajuri Khas, Gali No.15, Delhi-110094</i>	<i>37</i>

Today i.e. on 25.07.2025, we the above named panchas, on having been called upon by the officer Sh. Piyush Soni, Inspector, Anti Evasion, Central GST Delhi East Commissionerate, C.R. Building, IP Estate, Delhi 110002 (herein after referred to as the officer) presented ourselves near DLF Galleria Mall, Mayur Vihar Extention, New Delhi-110091 to witness the search proceedings to be carried out at principal place of business of M/s Bass Legal LLP, Second Floor, Unit No.DGL224, DLF Galleria, Mayur Vihar Phase 1 Road, New Delhi -110091. The officers introduced themselves by showing us their identity cards and informed us that a premises is required to be searched under Section 67(2) of Central Goods & Services Tax, Act, 2017 and the officers intend to search the said premises for which they are duly authorised by the Additional



Commissioner, Anti Evasion, Central Tax, GST-Delhi East Commissionerate. The officers requested us to witness the search proceedings being undertaken by them to which we have voluntarily agreed. The officers showed us the Search Authorization having CBIC-DIN No.20250751ZK000061666A dated 24.07.2025 valid for 03 days, issued by the Additional Commissioner, Anti Evasion, CGST Delhi East Commissionerate.

We the panchas along with officers reached outside the DLF Galleria Mall at around 01:00 PM and thereafter, the officer teared open a sealed Sandisk branded Micro SD Memory Card of 64 GB bearing no.5185XC0212KG and inserted the same memory card in the Samsung Galaxy M14 cell phone carried by the officer and started the videography at approx. 01:12 PM.

On reaching the premises, it was found that a display board in the name of M/s Bass Legal LLP was present at the entrance. Thereafter, the officers headed inside the premises and asked about M/s Bass Legal LLP, one person who introduced himself as Shri Mahesh Kumar Batra told us that he is one of the two partners of M/s Bass Legal L.LP. The officer, in front of us the Panchas, told him about the purpose of the visit and showed them their identity cards and the search authorisation having CBIC-DIN vide no.202507512K000061666A dated 25.07.2025 valid for 03 days, issued by the Additional Commissioner, Anti Evasion, CGST Delhi East Commissionerate. Thereafter, Shri Mahesh Kumar Batra put his dated signatures on the said Search Authorization in token of having seen and understood the lawful issuance of the same and submitted the signed copy of his identity (Adhaar card). Then the officers presented themselves for their personal search which was politely declined by Shri Mahesh Kumar Batra. Then the officers took the round of the premises.

The said commercial premises was situated at Second Floor, Unit No DGL 224, DLF Galleria, Mayur Vihar Phase I Road, New Delhi -110091 and consisted of approx. 900 sq. ft. area owned by M/s Bass Legal LLP. The premises consists



of a hall for staff and two cabin:- one having nameplates in name of Sh. Puneet Batra Advocate & Sh. Mohit Bhandari, Advocate and other for Sh. Mahesh Kumar Batra, Tax Consultant.

The officers, in front of us, the Panchas, asked Sh. Mahesh Kumar Batra about all the Partners of the Company, on which Sh. Mahesh said that he and his wife Smt. Poonam Batra are the current partners of the company. Further, on being asked about Sh. Puneet Batra, Sh. Mahesh Kumar Batra stated that Sh. Puneet Batra is his son and Ex-partner of M/s Bass Legal LLP till 07.09.2019. Further, Sh. Mahesh Kumar Batra submitted the Partnership deed dated 06.09.2019 as evidence of the same. Thereafter, on being asked about the whereabouts of Sh. Puneet Batra, Sh. Mahesh Kumar Batra said that Sh. Puneet Batra is advocate by profession and he looks after taxation matters in the said firm.

Thereafter, the officers started search proceedings at the premises. During the search proceedings, some documents related to M/s Martkarma Technology Private Limited (GSTIN:- 07AAQCM1321F120) were found at the premises of M/s Bass Legal LLP, which were resumed by the officers for investigation purpose. Details of the resumed documents seen and signed by Sh. Mahesh Kumar Batra are as detailed below:-

Sr No.	Description of Documents/Items	Total Pages/Items
1	LLP Agreement Dated 29.06.2017 of M/s Bass Legal LLP between Sh. Puneet Batra and Sh. Mahesh Kumar Batra	01 to 13
2	Supplementary agreement dated 06.09.2019 on admission cum retirement as supplement to the original LLP Agreement	01 to 03
3	Loose documents related to M/s Martkarma Technology Private Limited (GSTIN:- 07AAQCM1321F120)	01 to 12



Thereafter, summons with proper CBIC DIN was issued to Sh. Puneet Batra to tender statement on 28.07.2025 which was received by hand by Sh. Mahesh Kumar Batra, Partner of M/s Bass Legal LLP.

Further, the officers seized CPU of the personal computer installed in the cabin of Advocate Sh. Puneet Batra under GST INS-02. The details of which are listed below:-

A) Details of Electronic Gadgets seized:

S. No.	Description of Items	Total items
1.	CPU black color (Fingers brand) RAM-8GB, Internal storage-1250GB, without Serial Number	01 (One) unit

The search proceedings were started at 01:12 PM on 25.07.2025 and concluded at around 09:00 PM on the same day in a peaceful manner. No damage was caused to any person or property and no religious sentiments were harmed. The hash value of video recording (Detailed in Annexure-A) was generated by the officers with the FTK imager software, installed in the laptop carried by the officers and the memory card was sealed by the officers in front of us, the panchas. The panchnama was typed by the visiting officers on the laptop carried by the officers and the print out of the same was taken from the printer carried by the officers. The content of the panchnama have been read over to us, the panchas and Shri Mahesh Kumar Batra in vernacular and we all were satisfied with the manner in which the proceedings were conducted and agreed to the contents of the Panchnama. We, the Panchas and Shri Mahesh Kumar Batra appended dated signature on the Panchnama in token of having seen, read and understood the same and agreed with the contents and correctness of the Panchnama. Before leaving the premises, the officers again offered their personal search, which was politely declined by Shri Mahesh Kumar Batra.

Drawn by me as dictated by the Panchas”

21. The panchnama extracted above would show that the CPU of the



Petitioner was seized in the presence of, Sh. Mahesh Kumar Batra, Petitioner's father, but in the absence of the Petitioner. A perusal of the photographs on record further reveals that the password to the Petitioner's computer appears to have been obtained by the officials of the GST Department. The said photographs show that the GST officials have opened and accessed the computer of the Petitioner.

22. Needless to add, GST officials ought not to be permitted to open the CPU or computer of any advocate without his presence and consent, inasmuch as the same could lead to serious breach of confidentiality and attorney-client privilege. The GST Department is cautioned that, unless there are exceptional circumstances and subject to further orders that may be passed by the Court, if any advocate's office is to be searched or computer is to be opened, the same ought to take place in the presence of the advocate and not otherwise.

23. At this point in time, the Court is, however, inclined to permit the CPU of the Petitioner to be examined subject to the following conditions:

(I) Persons in whose presence the CPU shall be examined:

- (1) The CPU shall be permitted to be examined by the GST officials in the presence of the Petitioner and two lawyers or one lawyer and a forensic expert on his behalf.
- (2) Two senior officials of the IT Department, Delhi High Court *i.e.*, **Mr. Sarsij Kumar, Director (IT Branch) (Mob. No. 9650006723)** and **Mr. Zameem Ahmad Khan, Joint Director (IT Branch) (Mob. No.9650006732)**, shall also be present at the time when the CPU is accessed.
- (3) One forensic expert on behalf of the GST Department shall also be



permitted to be present at the time when the CPU is accessed.

(II) Data that is to be determined:

- (1) In the presence of the above persons, the CPU shall be connected to a monitor, a keyboard, and a mouse. Upon accessing the same, the following shall be determined:
 - (i) When was the last date when the data was accessed by any person.
 - (ii) What was the nature of the files accessed on 25th July 2025, when the GST officials had inspected the said CPU.
 - (iii) Whether any files have been deleted, copied, or removed from the said CPU at any point in time and if so, details of the same along with the dates and time.
- (2) The entire hard drive of the CPU shall be cloned, and a cloned copy shall be given to the Petitioner.

(III) Identified Data to be copied on a hard disk:

- (1) After the above procedure is undertaken, with the assistance of the Petitioner, all the files related to the client *i.e.* M/s Martkarma Technology Pvt. Ltd. and any entities/individuals who may be related to the said client shall be identified. The files so identified shall be copied on a hard disk and supplied to the GST Department for further investigation.

(IV) Steps to be followed post determination of data:

- (1) After the above procedure is undertaken, the CPU itself shall be sealed and shall remain in the custody of the GST Department, subject to the condition that the same shall not be accessed or opened without further orders of this Court.
24. Any data which is received by the GST Department, which is retrieved from the CPU of the Petitioner, shall be analysed by the GST Department and



an affidavit shall be filed stating the following:

- (i) Any allegations against the Petitioner based on the data which was given to the GST Department from the said CPU;
- (ii) The other steps that the GST Department intends to take against the Petitioner or any other person based on the said data;
- (iii) The role of the Petitioner as is revealed from the various statements recorded, in a redacted form, without revealing the names of the persons who have disclosed the said data;
- (iv) The data deterrent in terms of paragraph - 23(II)(i), 23(II)(ii) and 23(II)(iii).

25. This affidavit, in a redacted form, shall be supplied to Id. Sr. Counsels for the Petitioner and shall be filed in the Registry. On the next date of hearing, however, the non-redacted affidavit shall also be shown to the Court.

26. The inspection of the CPU of the Petitioner, in the presence of the persons as directed above, shall take place on 11th September 2025 and 12th September 2025 from 11:00 am onwards on both days.

27. The fee of the IT officials of the Delhi High Court is fixed at lumpsum Rs.1,00,000/- each, which shall be shared equally by the Petitioner and the GST Department.

28. After the affidavit is filed, the legal issues which have been raised in the present matter shall be considered.

29. In the meantime, it is made clear that no coercive measures shall be taken against the Petitioner by the GST Department. The Petitioner shall only be present during the inspection of the CPU, to enable identification of files.

30. The original file, containing the reasons for the GST Department to investigate the Petitioner, is returned to the GST Department.



31. The material given in a sealed cover by Mr. Singla shall be re-sealed and be kept with the Registry of this Court and shall be sent to the Court on the next date of hearing.
32. List for hearing on 30th October 2025.

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

SEPTEMBER 9, 2025

kk/sm