Vishal Swarup Agarwal v. Principal Director Of Income Tax (Investigation) Lko. And 7 Others

Writ Tax No. 674 Of 2025

Supplied court order; no reported citation stated | 2025-07-24

Respondents were allowed four weeks for a counter-affidavit and the petitioner one week thereafter for rejoinder. List as fresh on 12 September 2025; respondents were to produce the satisfaction note then. If action was taken meanwhile, the petitioner could apply for interim relief.

Division Bench | Rajan Roy | Manish Kumar

01 FACTS OF THE CASE

Vishal Swarup Agarwal pursued the captioned writ against the income-tax investigation authorities. The short order records that the matter was heard but does not describe the underlying search or assessment facts.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Bench called for pleadings and the case-specific satisfaction note before further consideration.

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03 JUDICIAL DECISION

Respondents were allowed four weeks for a counter-affidavit and the petitioner one week thereafter for rejoinder. List as fresh on 12 September 2025; respondents were to produce the satisfaction note then. If action was taken meanwhile, the petitioner could apply for interim relief.

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04 OUTCOME / IN WHOSE FAVOUR

The writ remained pending. This order itself granted no stay.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The satisfaction note was called for before further consideration — For Vishal Swarup Agarwal in Writ Tax No. 674 Of 2025, the Court directed production of the case-specific satisfaction note at the 12 September 2025 fresh listing. Respondents had four weeks for their counter and the petitioner one further week for rejoinder. The direction obtains a record for consideration; it does not find the note absent, defective or sufficient.

An opportunity to seek interim relief is not a stay — If the authorities took action meanwhile, the petitioner could move an application for interim relief. The order did not itself prohibit action or grant that future application. The distinction is material when describing protection during the affidavit period.

Keep each petitioner's record distinct — Several same-day writs use identical directions, but their petitioners, respondent arrays and docket numbers differ. The note required here must pertain to this case; common representation does not prove identical authorization or facts. The source states no search date, statutory provision, assessment year or merits finding from which a wider legal proposition could safely be drawn.

Source: PDF p.1

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 1-page original read and all source page images visually inspected; original bytes verified by SHA-256 against the ledger. No PAN is stated. Subsequent treatment and current law have not been cleared.

Open cited source rendition

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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