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

\# **CNR No. DLHC010387802026**

\+ W.P.(C) 12028/2026 & CM APPL. 55768/2026

SAMIR THAPAR .....Petitioner

Through: Mr. Deepak Chopra, Sr. Advocate with Mr. Ankul Goyal and Mr. Divyansh Jain, Advocates.

versus

PRINCIPAL DIRECTOR OF INCOME TAX (INV.), 1, DELHI & ORS. .....Respondents

Through: Ms. Hemlata Rawat, JSC, Mr. V.K. Saksena, JSCs for Mr. Anurag Ojha, SSC for IT Dept.
Mr. Kshitij Chhabra, SPC with Mr. Priyanshu Chhabra, Advocate for UOI.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **20.08.2026**

1. By way of the present writ petition, the petitioner has challenged the vires of Sections 50, 51 and 72(c) of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (*hereinafter referred to as 'the Act of 2015'*).

2. Mr. Deepak Chopra, learned Senior Counsel for the petitioner submitted that similar writ petitions are pending consideration before this Court and interim orders have been passed therein. He, therefore, prayed that

similar order be passed in the present writ petition as well. For completion of facts, he pointed out that the respondents have launched prosecution under Sections 50 and 51 of the Act of 2015 which is evident from the e-mail dated 05.08.2026, received by the petitioner, indicating therein that summons have been issued to the petitioner.

3. Normally, we would have granted an interim order in order to maintain parity, however, given that the petitioner had received notice under Section 10 of the Act of 2015 on 27.06.2022, whereafter he has taken part in the proceedings, suffered an assessment order dated 29.03.2025 and has preferred an appeal thereagainst before the appellate authority.

4. What has been challenged by way of the present writ petition in essence, is the retrospectivity given to various provisions of the Act of 2015 and Clause (c) of Section 72 of the Act of 2015.

5. In our *prima facie* opinion, if the retrospectivity concerns the petitioner, it must have concerned him even at the first instance, when the Assessing Officer sought to initiate proceedings against the petitioner in respect of the assets, which he had acquired prior to 2015. If he was aggrieved, he ought to have laid challenge to the vires of the provisions at the first available opportunity.

6. The prosecution is a step in furtherance of various proceedings under the Act of 2015 – a step after the assessment. By not pronouncing, at this stage, upon the correctness, legality or otherwise of the retrospectivity of the provisions, we are of the view that the challenge to retrospectivity by the petitioner at this stage cannot give him a right to get *ex-parte* ad interim stay and stall the prosecution, unless the respondents file a reply.

7. We, therefore, direct the respondents to file a reply to the writ

petition/stay application within a period of four weeks.

8. List this case on 28.10.2026.

9. The petitioner shall nevertheless be free to take all his permissible pleas before the competent Court at appropriate stage in accordance with law.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 20, 2026/*MR*