

If a warrant of authorization is issued search & seizure operation cannot be set-aside

Summary – The High Court of Madhya Pradesh in a recent case of Sumedha Dutta, (the Assessee) held that If a warrant of authorization is issued search & seizure operation cannot be set-aside

Facts

- A search and seizure was conducted at the residential premises of the and certain jewellery was found and seized.
- The assessee had filed an instant writ petition contending that there was no warrant of authorization in the name of the assessee nor there was any reason to believe that undisclosed income was maintained or kept in the locker which was seized. Thus, entire search and seizure operation was to be set aside.

Held

- The HC stated that in the present case it is a matter on record that the warrant of authorization under section 132 read with rule 112(1) was issued.
- The scope of interference at this stage is very limited and the Income-tax Act, 1961 provides a complete mechanism, which has been followed after the search and seizure operation has been carried out. Even if it is presumed for a moment that warrant relating to search and seizure was not proper and there was some defect in it, the material collected during the search and seizure cannot be brushed aside on this count alone. The Income-tax Act, 1961 provides for a detailed procedure that has to be followed and this Court, in the instant writ petition, does not find any reason to quash the entire search and seizure operation as prayed by the petitioners in the relief clause.