

**IN THE SUPREME COURT OF INDIA
CRIMINAL APPELLATE JURISDICTION**

**CRIMINAL APPEAL NO(S). OF 2026
ARISING OUT OF SLP (CRL.) NOS. 3820-3822 OF 2025**

**DEPUTY COMMISSIONER OF INCOME TAX (INV)
UNIT 3(1) DELHI** **.....APPELLANT(S)**

VERSUS

RITU VERMA **.....RESPONDENT(S)**

ORDER

1. Heard Shri Raghavendra P. Shankar, learned ASG for the appellant and Shri Sanjiv Kumar learned counsel representing the sole respondent.
2. Leave granted.
3. These appeals arise out of the order dated 28th August, 2024 passed by the High Court of Delhi whereby three petitions under Section 482 of the Code of Criminal Procedure, 1973 (Cr.P.C.), namely, Crl. Misc. No. 377 of 2024, Crl. Misc. No. 719 of 2024 and Crl. Misc. No. 723 of 2024, have been disposed of by reducing the cost to 50% of the cost imposed by learned Additional Chief Metropolitan Magistrate (Special Acts), Central District, Tis Hazari Courts, Delhi vide his order dated 25th March, 2023, whereby the application made by the appellant under Section 311 Cr.P.C. seeking permission to summon and examine one prosecution witness and also for placing on record certain

additional documents was allowed subject to payment to cost of Rs. 1,00,000/- by the appellant in each case.

4. Three complaint cases under Section 276C(1) of the Income Tax Act, 1961 were lodged by the Income Tax Department against the respondent. An application under Section 311, Cr.P.C. was moved by the appellant with the prayer to summon and examine one complainant witness and also for taking on record certain additional documents. The application moved under Section 311, Cr.P.C., by the department was though allowed by the learned Magistrate by his order dated 25th March, 2023, however, cost was imposed to the tune of Rs. 1,00,000/- in each case.
5. The order of the learned Magistrate to the extent it imposes cost was challenged by the appellant/department, by instituting revision petitions which were dismissed being not maintainable by the learned Additional Sessions Judge concerned, holding that the order of the Magistrate whereby application under Section 311, Cr.P.C. was allowed, was interlocutory in nature.
6. The appellant/department thereafter instituted aforementioned three criminal miscellaneous petitions under Section 482 Cr.P.C., which have been disposed of by the High Court of Delhi vide order dated 28th August, 2024, whereby cost has been reduced to 50%. This order dated 28th August, 2024 passed by the High Court is under challenge.
7. Having heard the learned counsel for the parties and perused the record available before us we are of the opinion that once the learned Magistrate found substance in the application made by

the appellant/department under Section 311 Cr.P.C., and allowed the same, cost, in the facts of the case, could not have been imposed.

8. Section 311 of the Cr.P.C. is in two parts. The first part vests the discretion in the Court concerned to summon any person in witness or to examine any person in attendance or recall or re-examine any person already examined, at any stage of the inquiry, trial or proceedings under the Code of Criminal Procedure. The second part of Section 311 casts a duty on the Court concerned to summon and examine or recall and re-examine any person if the evidence appears to it to be essential to the just decision of the case.
9. In the case of **Zahira Habibulla H. Sheikh Versus State of Gujarat, (2004) 4 SCC 158**, this Court has underscored the object of the provision contained in Section 311 Cr.P.C. and has observed that “....***Object of this Section is to enable the Court to arrive at the truth irrespective of the fact that the prosecution or the defence has failed to produce some evidence which is necessary for a just and proper disposal of the case. The power is exercised and the evidence is examined neither to help the prosecution nor the defence, if the Court feels that there is necessity to act in terms of Section 311 but only to subserve the cause of justice and public interest. It is done with an object of getting the evidence in aid of a just decision and to uphold the truth.***”
10. Accordingly, once the learned Magistrate while passing the order

dated 25th March, 2023 has found that the documents which were sought to be taken on record were necessary documents for deciding the facts in issue and further that once the documents are ordered to be taken on record then it would be a travesty of justice if the same are not allowed to be proved, in our opinion, imposition of cost appears to be unnecessary.

11. For the aforesaid reasons, the appeals are allowed and the orders dated 28th August, 2024 and 25th March, 2023 passed by the High Court of Delhi and the learned Magistrate concerned respectively, so far as they impose cost on the appellant are hereby set aside.

.....J
(SANDEEP MEHTA)

.....J
(DEVENDRA KUMAR UPADHYAYA)

**NEW DELHI;
OCTOBER 13TH 2026.**

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petitions for Special Leave to Appeal (Crl.) Nos.3820-3822/2025

[Arising out of impugned final judgment and order dated 28-08-2024 in CRLMC No. 377/2024 28-08-2024 in CRLMC No. 719/2024 28-08-2024 in CRLMC No. 723/2024 passed by the High Court of Delhi at New Delhi]

DEPUTY COMMISSIONER OF INCOME TAX (INV)
UNIT 3(1) DELHI

Petitioner(s)

VERSUS

RITU VERMA

Respondent(s)

Date : 13-10-2026 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANDEEP MEHTA
HON'BLE MR. JUSTICE DEVENDRA KUMAR UPADHYAYA

For Petitioner(s) : Mr. Raghavendra P. Shankar, ASG
Mr. Sudarshan Lamba, Adv.
Mr. Karan Lahiri, Adv.
Ms. Neelakshi Bhaduria, Adv.
Mr. Annirudh Sharma II, Adv.
Mr. Shashank Bajpai, Adv.
Mr. Raj Bahadur Yadav- 2771, AOR

For Respondent(s) : Ms. Neha Rathi- 2613, AOR
Ms. Aastha Khanna, Adv.
Mr. Sanjiv Kumar, Adv.
Ms. Mansi Mishra, Adv.

UPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The appeals are allowed in terms of the signed order.

Pending application(s), if any, shall also stand disposed of.

(KRITIKA TIWARI)

(AKSHAY KUMAR BHORIA)

COURT MASTER (SH)

{signed order is placed on file}

COURT MASTER (NSH)