

FORM NO. 45

**WARRANT OF AUTHORISATION UNDER SECTION 132 OF
THE INCOME TAX ACT, 1961
AND RULE 112 (1) OF THE INCOME-TAX RULES, 1962**

①

To

The Addl. Director of Income Tax *Vivek Verma*

7283

The Joint Director of Income Tax *S. N. Meena*

The Deputy Director of Income Tax *Dr. Sohail Malik*

The Deputy Commissioner of Income Tax

The Assistant Director of Income Tax

The Assistant Commissioner of Income Tax

The Income Tax Officer

Whereas information has been laid before me and on the consideration thereof I have reason to believe that:-

a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, was issued by the Deputy Commissioner/the Assistant Commissioner/the Income-tax

Sarvashri/Shri/Shrimati Akshay Singh Kocher, Gayandeep Singh Kocher,
Harri Singh Kocher, M/s H.L. Forex Pvt. Ltd.

are/is in possession of any money, bullion, jewellery or other valuables articles or thing and such money, bullion, jewellery or other valuable article or thing represents either wholly or partly income or property which has not been, or would not be disclosed for the purposes of the Indian Income-tax act, 1922, or the Income-tax Act, 1961;

And whereas I have reason to suspect that such books of account, other documents, money, bullion, jewellery or other valuable articles or thing have been kept and are to be found in the residence of Sh. Sanjay Jain at H.No.17, Road No.71, Mumbai
Bagh West, New Delhi.

(Specify particulars of the building/place/vessel/vehicle/aircraft);
This is to authorise and require you at mentioned overleaf

[Name of the Deputy Director or of the Deputy Commissioner or of the Assistant Director or of the Assistant Commissioner of the Income-tax Officer]

- (a) to enter and search the said building/place/vessel/vehicle/aircraft;
- (b) to search any person who has got out of, or is about to get into, or is in the building/place/vessel/vehicle/aircraft if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing;
- (c) to place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (d) to examine such books of account and documents and make, or cause to be made, copies or extracts from such books of account and documents
- (e) to seize any such books of account, documents, money, bullion, jewellery or other valuable article or thing found as a result of such search and take possession thereof;
- (f) to make a note of an inventory of any such money, bullion, jewellery, or other valuable article or thing;
- (g) to convey such books of account, documents, money, bullion, jewellery, or other valuable article or thing to the office of the Deputy Commissioner of Income-tax or any other authority not below the rank of the Income-tax Officer employed in the execution of the Income-tax Act, 1961; and
- (h) to exercise all other powers and perform all other functions under section 132 of the Income-tax Act, 1961, and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government or of both, to assist you for all or any of the purposes specified in sub-section (1) of section 132 of the Income-tax Act, 1961.

(SEAL)



W.L.
Sund
06/02/19
8:20 AM

Sum jai kash
Sanjay Jain
6/2/19
9:20 AM
Ding
C-2-19
8:20 AM

199
6/2/19
Sanjay Jain
18/3/19
Director-General of Income-tax (Inv.)

Addl Director of Income-tax (Inv.)

(P.T.O. USE ONLY / VIXEY VEM)
ADD. DIR. OF INCOME TAX
ADD. DIR. OF INCOME TAX
OFFICE NO. 2-001
1ST FLOOR, 1ST BLDG.,
CENTRAL TAX OFFICE, NEW DELHI 110002

18/3/19
11:30 AM

Sanjay Jain
18/3/19
11:30 AM

PANCHNAMA DRAWN W.R.T. WARRANT NO. 7263 DATED 06.02.2019

PANCHNAMA
(To be prepared in quadruplicate)

- (A) Warrant in the case of : Avtar Singh Kochar, Gagandeep Singh Kochar, Hari Singh Kochar, M/s H. L. Forex Pvt. Ltd.
- (B) Warrant to search : The residence of Sh. Sanjay Jain at House No. 17, Road No. 71, Punjabi Bagh West, New Delhi.
(Details & ownership of place of search)
Telephone Numbers
- (C) (A) & (B) stated to be assessed by : (A) -
(B) -

(D) Search Party consisting of :

Authorised Officers:

Name	Full Designation
1. Sh. Sohail Malik	DDIT, Unit-1(2), New Delhi

Other officials who assisted the authorized officers:

1. V.N Bala Subramanyam	ITO
2. Alok Kumar	ITI
3. Phani Bhushan Srivastava	ITI
4. Saurabh Kumar Maurya	ITI
5. Himanshu Kapoor	ITI
6. Sonika Tripathi	ITI
7. Sourav Kumar	ITI

(E) Name & complete address of Panchas:

1. Witness - 1

Sh. Dinesh Chand
S/o- Late Sh. Harish Chand
R/o-32/120, Trilokpuri,
New Delhi-110091


Dinesh
10-2-19

Sunil
10/02/19

2. Witness - 2

Sh. Sunil Kumar
S/o - Rajpal Singh
R/o - 11/52, Block-II, Trilokpuri,
Delhi-110091

Sunil
10/2/19


10-02-2019
Dr. SOHAIL MALIK
Dy. Director of Income Tax (Inv.)

10

(b) The following were found but not seized:

- (i) Books of account and documents as per Annexure-I. Marks of identification were placed on these and the specimen of the marks and the pages where these have been placed are shown in the inventory prepared.
- (ii) The other valuable articles or things (including money) and stock as per annexure J (One Sheet)[#] and Annexure 'O' (One Sheet- List of Watches)[@] (Separate inventories of jewellery, ornaments, silverware etc. were prepared for items found in different places or claimed to be belonging of different person).

Jewellery found of Rs 17,88,936/- (as per Annexure 'J')

Jewellery given back to Party of Rs 17,88,936/-

Jewellery Seized - Nil

@Watches found valued of Rs. 59,94,232/-

Watches released to the party valued of Rs. 59,94,232/-

Watches Seized - Nil

6. In the course of the search the authorised officer Sh. Sohail Malik, DDIT(Inv.), Unit - 1(2), New Delhi recorded the statement(s) of Sh. Sanjay Jain, Smt. Neena Jain and Sh. Pranav Jain on solemn affirmation/oath, in our presence. No coercion, threat, inducement, promise or other influence was brought to bear on the above deponent. The statement was read over/explained in the local language viz. English/Hindi to the deponent who signed the statement in token of having understood its content and of agreeing that it has been correctly recorded. The deponent has made a statement under Explanation 5 to Section 271 (1) (c) of I.T. Act/18(1)(e) of W.T. Act about unaccounted assets and income of Rs. -

7. The following other important persons were present in the place of search and either took an active part in or helped in the search proceedings:

<u>Name</u>	<u>Relationship</u>
/	/
Sanjay Jain	Sanjay Jain
Smt. Neena Jain	10-02-2019 Dr. SOHAIL MALIK

Date of Search: 06.02.2019

Annexure A Page 1 of 3

Team: KGT-7

LIST/INVENTORY OF BOOKS OF ACCOUNT/DOCUMENTS FOUND AND SEIZED

List of Books of accounts/documents Found & seized in the case of Axtar Singh Kochhar, Gagandeep Singh Kochhar, Hari Singh Kochhar, M/s H. L. Forex Pvt. Ltd. at the residence of Sh. Sanjay Jain at House No. 17, Road No. 71, Punjabi Bagh West, New Delhi during the course of Search & Survey conducted under section 132 of Income Tax Act, 1961

Sr. No	Description of the Articles	Number of Pages	Remarks
1	Loose Papers	1 to 85	Annexure-A-1
2	Loose Papers	1 to 82	Annexure-A-2
3	Loose Papers	1 to 77	Annexure-A-3
4	Loose Papers	1 to 97	Annexure-A-4
5	Loose Papers	1 to 165	Annexure-A-5
6	Loose Papers	1 to 156	Annexure-A-6
7	Loose Papers	1 to 82	Annexure-A-7
8	Loose Papers	1 to 74	Annexure-A-8
9	Loose Papers	1 to 65	Annexure-A-9
10	Loose Papers	1 to 100	Annexure-A-10
11	Loose Papers	1 to 93	Annexure-A-11
12	Loose Papers	1 to 110	Annexure-A-12
13	Loose Papers	1 to 150	Annexure-A-13
14	Loose Papers	1 to 190	Annexure-A-14
15	Loose Papers	1 to 131	Annexure-A-15
16	Loose Papers	1 to 62	Annexure-A-16
17	Loose Papers	1 to 104	Annexure-A-17
18	Loose Papers	1 to 91	Annexure-A-18
19	Loose Papers	1 to 91	Annexure-A-19
20	Loose Papers	1 to 62	Annexure-A-20
21	Loose Papers	1 to 190	Annexure-A-21
22	One Brown Diary	1 to 43	Annexure-A-22
23	One Neelgagan Account Book (Note Book)	1 to 42	Annexure-A-23
24	One Red Diary	1 to 152	Annexure-A-24

Signature of Panchas
(in case of search only)



Signature of Officers
authorised to search/survey
(with name and designation)

Signature of Party
(with name and position)

D: SOHAIL MALIK

Dy. Director of Income Tax (Inv.)
Unit-1(2), New Delhi

Handwritten signature and date: 10-2-2019

Handwritten signature and date: 10/02/2019

Handwritten signature and date: 10-02-2019

Handwritten signature and date: 10/2/19

Date of Search: 06.02.2019

Annexure: A Page -2 of 3

Team: KG-7

LIST/INVENTORY OF BOOKS OF ACCOUNT DOCUMENTS FOUND AND SEIZED

List of Books of accounts/documents Found & seized in the case of Avtar Singh Kochhar, Gagandeep Singh Kochhar, Hari Singh Kochhar, M/s H. L. Forex Pvt. Ltd. at the residence of Sh. Sanjay Jain at House No. 17, Road No. 71, Punjabi Bagh West, New Delhi during the course of Search / Survey conducted under section 132 of Income Tax Act, 1961.

Sr. No	Description of the Articles	Number of Pages	Remarks
25	One Red Diary	1 to 302	Annexure-A-25
26	One Green Diary	1 to 208	Annexure-A-26
27	Loose Papers	1 to 89	Annexure-A-27
28	Loose Papers	1 to 74	Annexure-A-28
29	Loose Papers	1 to 76	Annexure-A-29
30	Loose Papers	1 to 69	Annexure-A-30
31	Loose Papers	1 to 100	Annexure-A-31
32	One Neelgagan Slip Pad	1 to 14	Annexure-A-32
33	One Black Pocket Diary	1 to 74	Annexure-A-33
34	One Neelgagan Slip Pad	1 to 18	Annexure-A-34
35	One Neelgagan Slip Pad	1 to 29	Annexure-A-35
36	One Neelgagan Slip Pad	1 to 17	Annexure-A-36
37	One Neelgagan Slip Pad	1 to 51	Annexure-A-37
38	One HDFC BANK diary	1 to 17	Annexure-A-38
39	One Neelgagan Account Book (Note Book)	1 to 86	Annexure-A-39
40	One Red Diary	1 to 278	Annexure-A-40
41	One Green Diary	1 to 102	Annexure-A-41
42	One Diary (Directory)	1 to 168	Annexure-A-42
43	Loose Papers	1 to 71	Annexure-A-43
44	Loose Papers	1 to 75	Annexure-A-44
45	Loose Papers	1 to 57	Annexure-A-45
46	Loose Papers	1 to 50	Annexure-A-46
47	Loose Papers	1 to 52	Annexure-A-47



Signature of Panchas
(in case of search only)

Signature of Officers
authorised to search/survey
(with name and designation)

Signature of Party
(with name and position)

Dr. SOHAIL MALIK
Dy. Director of Income Tax (Inv.)
Unit-1(2), New Delhi

W. D. D. Singh
10-2-19

Sanjay Jain

Date of Search: 06.02.2019

Annexure: A Page -3 of 3

Team: KG-7

LIST/INVENTORY OF BOOKS OF ACCOUNT/DOCUMENTS FOUND AND SEIZED

List of Books of accounts/documents Found & seized in the case of **Avtar Singh Kochar, Gagandeep Singh Kochar, Hari Singh Kochar, M/s H. L. Forex Pvt. Ltd.** at the residence of **Sh. Sanjay Jain** at House No. 17, Road No. 71, Punjabi Bagh West, New Delhi during the course of Search / Survey conducted under section 132 of Income Tax Act, 1961.

Sr. No	Description of the Articles	Number of Pages	Remarks
48	One Imaged Hard Disk along with one working copy Content: 1. HP laptop 2. Neena iPhoneX 3. Pranav Dell Laptop 4. Pranav iPhoneX 5. Pranav Oneplus 6T Mobile 6. Sanjay Samsung S8 Mobile	-	Annexure-A-48
49	One Imaged Hard Disk along with one working copy Content: 1. Internal 500 GB HDD 2. Mac Book Air Laptop 3. Sanjayv Jain1771@gmail.com 4. Tablet Apple i-pad mini	-	Annexure-A-49
50	One Compaq Laptop	-	Annexure-A-50
51	One envelope containing 11 Mobile SIM	-	Annexure-A-51
52	One Samsung Galaxy S8 Mobile of Sh. Sanjay Jain	-	Annexure-A-52

Signature of Panchas
(in case of search only)



Signature of Officers
authorised to search/survey
(with name and designation)

Signature of Party
(with name and position)

Dy. SOHAIL
Dy. Director of Income Tax (Inv.,
Unit-1(2), New Delhi

Signature
10-2-19

Signature
10/2/19