

HC: Right to Copies of Seized Electronic Records After Data Cloning

CA Prakash Chandra Jain

P.O. Brajrajnagar

Odisha- 768216

Cell: 94375-41690 / 70087-12242

Email: prakashchjain@yahoo.co.in



REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Balaji Enterprises v. Principal Commissioner, DGGI, Meerut Zonal Unit - [2025] 179 taxmann.com 456 (Delhi)

The officers of the **DGGI, Meerut Zonal Unit**, conducted a search at *Balaji Enterprises* and seized several **electronic devices**—computers, hard drives, and mobile phones. They also **cloned the data** for investigation.

After the search, the business requested **copies of the seized data**, as the information was essential for their daily operations. However, the department refused, saying that the **investigation was still in progress**.

Feeling aggrieved, Balaji Enterprises approached the **Delhi High Court**, relying on **Section 67(5) of the CGST Act**, which allows a person to obtain copies of seized records in the presence of the authorised officer—*unless* written reasons are recorded that providing such copies would **prejudice the investigation**.

The Court noted that the **data cloning was already complete** and that the department had **not recorded any written reasons** to justify refusal. It held that mere continuation of investigation cannot be a ground to deny access. Once data has been cloned, withholding copies **serves no purpose** and unfairly restricts the taxpayer's rights.

Accordingly, the Court directed the department to permit Balaji Enterprises to take copies of the seized materials under Section 67(5).

// भगवान महावीर का संदेश //

"जीवो और जीने दो" — यही हो हमारा संकल्प।

🙏 जय जिनेन्द्र 🙏