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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 10075/2026, CM APPL. 46872/2026 and CM APPL. 46873/2026
LALITENDRA GULANIPetitioner

Through: Mr. Lalitendra Gulani in person.

versus

MDIRECTOR GENERAL, DIRECTORATE OF REVENUE INTELLIGENCE, NEW DELHIRespondent
Through: Mr. Anurag Ojha, SSC

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE AMIT MAHAJAN

% **ORDER**
23.07.2026

1. By way of the present Writ Petition, the Petitioner seeks, inter alia, the following reliefs:-

(a) *Issue an appropriate writ, order or direction in nature of Certiorari or any other writ, order or direction of like nature, quashing the Impugned Summons dated July 20, 2026, bearing file no. DRI/BZU/S-IV/ENQ-33/INTNIL/ 2025 as the same as being violative of provision of the Bharatiya Sakshya Adhiniyam, 2023 as well as the Constitution of India;*

(b) *Issue an appropriate writ, order or direction in the nature of Prohibition, or any other writ, order or direction of a like nature, restraining Respondent No. 2 and his subordinate officers from taking any further steps or coercive action pursuant to, or in furtherance of, the Impugned Summons dated July 20, 2026 bearing File No. DRI/BZU/S-IV/ENQ-33/INT-NIL/2025, and from compelling the Petitioner, in his professional capacity as an Advocate, to appear before Respondent No. 2 or any other officer of the Directorate of Revenue Intelligence, or to disclose any privileged communication;*

(c) *Issue an appropriate writ, order or direction in the nature of mandamus, or any other writ, order or direction of a like nature, restraining the Respondents, their officers, agents and subordinates,*



from taking any coercive action, or any further action whatsoever, pursuant to or in furtherance of the Impugned Summons dated July 20, 2026;

(d) Issue an appropriate writ, order or direction in the nature of Mandamus, or any other writ, order or direction of a like nature, directing Respondent No. 1 to frame appropriate guidelines/circular prescribing the procedure, level of approval and safeguards to be followed prior to issuance of summons to an Advocate for disclosure of legal opinions or professional communications rendered to a client, consistent with the law declared by the Hon'ble Supreme Court in Suo Motu Writ Petition (Criminal) No. 2 of 2025;

2. At the outset, learned counsel representing the Respondent submits that the Impugned Summons dated 20.07.2026 has already been withdrawn and, therefore, the present Writ Petition has been rendered infructuous.

3. The present case concerns the issuance of summons under Section 108 of the Customs Act, 1962 to an Advocate who had rendered a legal opinion. Ordinarily, an Advocate ought to be summoned only in rare and exceptional circumstances. Since the Impugned Summons has already been withdrawn, no further orders are called for. However, the authorities are expected to exercise due care and caution while issuing summons to Advocates in such matters.

4. In view of the above, the present Writ Petition, along with the pending applications, stands disposed of.

ANIL KSHETARPAL, J

AMIT MAHAJAN, J

JULY 23, 2026/da/pal