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## **Tax Recovery Procedures Must Adhere to Legal Standards: Delhi HC**



### **Lovelesh Singhal Prop Shivani Overseas Vs Commissioner (Delhi High Court)**

**Introduction:** In a recent judgment, the Delhi High Court addressed a petition filed by Lovelesh Singhal, proprietor of M/s Shivani Overseas, challenging the tax recovery proceedings initiated by the authorities. The petitioner sought directions to refund an amount of ₹18,72,000/-, deposited during a search operation, and set aside the authorization order for inspection under the