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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **<u>CRL.L.P. 49/2024, CRL.M.A. 2554-56/2024</u>**

PR. COMMISSIONER OF INCOME TAX DELHI 12 ..... Petitioner

Through: Mr. Zoheb Hossain, Special Panel Counsel for ED with Mr. Vivek Gurnani and Ms. Sara Jain, Advocates

versus

M/S. PARK ENTERPRISES, THROUGH ITS PARTNERS TARANPAL WADHWAN AND NIRUPAMA WADHWAN AND ORS ..... Respondents

Through:

CORAM:
HON'BLE MS. JUSTICE TARA VITASTA GANJU

<u>O R D E R</u>

% **15.03.2024**

<u>CRL.M.A. 2556/2024</u>*[Exemption]*

1. Allowed, subject to just exceptions.

<u>CRL.M.A. 2555/2024</u>*[Condonation of delay]*

2. This is an Application seeking condonation of delay in re-filing.

3. For the reasons as stated in the Application, the same is allowed.

<u>CRL.L.P. 49/2024</u>

4. The Petitioner has filed this Application under sub-Section 3 and 4 of Section 378 of the Code of Civil Procedure, 1973 for setting aside the Order dated 27.05.2023 passed by the learned ACMM, Central District, Tis Hazari Courts, Delhi in Complaint Case No. 4080/2019. By the said order, the Learned ACMM has acquitted the accused in relation to offences under Section 276C(2) read with Section 278B of the Income Tax Act, 1961.

6. Issue Notice to the Respondents through all permissible modes, including electronically on filing of process fee within a week, returnable on 28.05.2024.

7. In the meantime, the digital copy of the Trial Court record be summoned.

8. List on 28.05.2024.

TARA VITASTA GANJU, J

MARCH 15, 2024
g.joshi

Click here to check corrigendum, if any