Ghuge

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

WRIT PETITION NO.972 OF 2023

Mukesh H Sanghvi … Petitioner

V/s.

Income Tax Department Through Chandrapal Singh and Ors … Respondents

Mr. Ramesh M. Dube for the petitioner.

Mr. Arfan Sait, APP for the State.

CORAM : AMIT BORKAR, J.

DATED : MARCH 21, 2023

P.C.:

1. Issue notice to the respondent No.1 and 2, returnable on **2nd May, 2023.**

2. According to the petitioner, the offences alleged against the petitioner are under Section 276 C (2) read with 278 E of the Income Tax Act, 1961. According to him, the amount of tax due has already been deposited by the petitioner. Therefore, according to him explanation to Section 276 C (2) is squarely attracted. According to him, the element of "willful" act is absent. The petitioner has, therefore, made out a case for grant of ad-interim relief.

3. There shall be ad-interim relief in terms of prayer clause (C) for a period of Six months.

(AMIT BORKAR, J.)