

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

S.B. Criminal Miscellaneous (Petition) No. 3780/2018

M/s Rathi Special Steel Ltd. and Others

----Petitioners

Versus

Union Of India Through Superintendent (Law) Cgst, Commissionerate-1,
Jaipur Ncrb, Statue Circle

----Respondent

For Petitioner(s)	:	Mr. Sameer Jain & Ms. Mahi Yadav
For Respondent(s)	:	Mr. Prakash Thakuria, P.P.

HON'BLE MR. JUSTICE KANWALJIT SINGH AHLUWALIA

/ Order

11/07/2018

The learned counsel appearing for the petitioners has relied upon the cases of ***Radheshyam Kejriwal Vs. State of West Bengal and another***, reported as 2011 (3) S.C.C. 581 and ***M/s. Videocon Industries Ltd. & another Vs. State of Maharashtra and Others***, reported as 2016 (12) S.C.C. 315, to contend that if the assessee is absolved of all allegations in the departmental proceedings and the demand notice is withdrawn, he cannot be prosecuted by a criminal Court.

Counsel appearing for the petitioner has submitted that in the light of above judgments, the Department has issued a Circular dated 28.02.2015. Counsel has further submitted that the petitioner has been exonerated by the Customs Excise & Service Tax Appellate Tribunal, New Delhi on 11.01.2018 on merits.

Issue notice to the respondent, for 19.09.2018.

Meanwhile, the further proceedings pending in the Court below shall remain stayed.

(KANWALJIT SINGH AHLUWALIA),J.

RAJASTHAN HIGH COURT



सत्यमेव जयते