

Court No.  
28  
Item 660  
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**C.R.R. 4015 of 2025**

In the matter of:- **Mr. Amar Kumar Agarwal**

15.09.  
2025

Mr. Pawan Kr. Gupta  
Ms. Sreenita Ghosh Dastidar

...for the petitioner

Learned counsel appearing on behalf of the petitioner submits as follows. On alleged recovery of unaccounted cash, a proceeding was held by the Income Tax Authorities. A sum was assessed at penalty. An appeal was filed. There, the penalty was waived/reduced. The order of a Single Judge of this Court was affirmed by the Division Bench. However, in view of the waiver of/reduction in penalty and as per Section 279 (1A) of the Income Tax Act, no prosecution will lie. The present prosecution has been initiated in violation of the statutory provisions contained in the Income Tax Act.

Let a copy of this application be served upon the State through the learned Public Prosecutor and upon the opposite party no.1 by speed post with acknowledgment due, within a week. An affidavit of service to that effect shall be filed on the next date.

List this matter for hearing as a "Contested Application" five weeks hence.

The impugned proceeding shall remain stayed for a

period of seven weeks from this date.

Parties shall be at liberty to pray for extension or modification or vacating of the interim order upon notice to the other side.

The State shall produce the case diary on the next date.

Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

**(Jay Sengupta, J.)**