

1. Leave granted.
2. From a perusal of the order of the High Court, it is clear that out of the total dues of Rs.3,47,00,000/- (Three Crore Forty Seven Lakhs Only), an amount of Rs.2,00,00,000/- (Rupees Two Crore Only) and an addition sum of 15 per cent of the outstanding dues had already been deposited at the time of filing of the appeal against the order of the Assessing Officer.
2. Indisputably, the criminal proceedings of which the quashment is sought are on the ground of evasion of taxes.
3. In that view of the matter, we find that it

was not necessary for the High Court to have directed the appellant to deposit an additional amount of Rs.1,00,00,000/- (Rupees One Crore Only) for continuing the stay.

4. In view of the above, the stay part of the impugned order which directs an amount of Rs.1,00,00,000/- (Rupees One Crore Only) to be deposited as condition precedent for continuation of stay is quashed and set aside.

5. The High Court is requested to decide the petition on its own merits without insisting on the said condition(s).

6. The appeal is, accordingly, disposed of.

7. Pending application(s), if any, stand disposed of.

.....J
(B.R. GAVAI)

.....J
(SANDEEP MEHTA)

New Delhi
January 16, 2024

ITEM NO.46

COURT NO.3

SECTION II-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Cr1.) No(s). 9473/2019

(Arising out of impugned final judgment and order dated 30-09-2019 in CRR No. 1528/2019 passed by the High Court At Calcutta)

SAMBHU PRASAD AGARWAL

Petitioner(s)

VERSUS

THE STATE OF WEST BENGAL & ANR.

Respondent(s)

(IA No. 157799/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 16-01-2024 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.R. GAVAI
HON'BLE MR. JUSTICE SANDEEP MEHTA

For Petitioner(s)

Mr. Kaustav Paul, Sr. Adv.
Mr. Sarad Kumar Singhania, AOR
Ms. Rashmi Singhania, Adv.

For Respondent(s)

Mr. Srisatya Mohanty, Adv.
Mr. Himanshu Chakravarty, Adv.
Ms. Ripul Swati Kumari, Adv.
Ms. Astha Sharma, AOR

UPON hearing the counsel the Court made the following
O R D E R

1. Leave granted.
2. The appeal is disposed of in terms of the signed order.
3. Pending application(s), if any, stand disposed of.

(DEEPAK SINGH)
COURT MASTER (SH)

(BEENA JOLLY)
COURT MASTER (NSH)

[Signed order is placed on the file]