

**HON'BLE DR. JUSTICE B.SIVA SANKARA RAO**

**CRIMINAL REVISION CASE No.449 OF 2017**

**ORDER:**

Heard.

The impugned order is set aside and the matter is remitted back to the lower Court to hear, after notice to the Commercial Tax Officer concerned and the concerned police regarding the proof of the payment of the tax, by production of the bills and the payment of tax for entitlement of interim custody subject to giving of security for the value, if any, and after panchanama proceedings and by taking photographs as laid down in ***Sunderbhai Ambalal Desai v. State of Gujarat***<sup>1</sup>.

With the above observation, this revision case is allowed. Miscellaneous petitions pending, if any, in this case shall stand closed.

**DR.B.SIVA SANKARA RAO,J**

**20.03.2017**  
**SS**

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<sup>1</sup> AIR 2003 SC 638