

3. The Special Court for C.B.I at Greater Mumbai by the impugned judgment and order of conviction dated 20th December, 2019 convicted and sentenced all the accused except accused No.9, who was a public servant.
4. The applicant has been convicted and sentenced to undergo rigorous imprisonment for six months with fine of Rs.8,000/-.
5. It is submitted that the applicant has deposited the fine amount. Mr. Naik submits that the applicant has a good case on merits and, therefore, seeks suspension of the substantive sentence, pending the appeal.
6. Ms. Kuttikrishnam, learned Special PP has drawn my attention to the observations made in the impugned judgment, more particularly, in paragraph 26 *qua* the applicant which read thus;

“It is to be noted that the import of arguments advanced on behalf of accused No.4 indicates that he prepared the TDS certificates but at the behest of accused No.1 and 2. It is to be noted that the prosecution has independently proved the factum that the TDS certificates, which were relied and attached to the Income Tax Return form of accused No.3 pertaining to the certificate issued by deductor M/s Link International was prepared by accused No.4 Chokkalingam. This factum is proved through

the evidence of handwriting expert Exh.9. Furthermore, two cheques Exh.156 and 157 worth Rs.30,000/- each were drawn on accused No.7 in favour of accused No.4 and same were credited in the account of accused No.4. This satisfactory evidence does not wipe up by the accused by leading probable circumstance. So this factum proves that the accused No.4 has requisite knowledge of the main object to cheat Income Tax Office by claiming refund certificate and on the basis of forged TDS certificates is proved".

7. Having taken into consideration the submissions made by Mr. Naik, learned Counsel for the applicant and Ms. Kuttikrishnan, learned Special PP, it would be just and proper to suspend the substantive sentence, pending the appeal by passing following order;

: ORDER :

- (a) The application is allowed;
- (b) The substantive sentence awarded by the special Court(CBI) Greater Bombay stands suspended, pending the appeal and the applicant shall be released on executing a PR bond in the sum of Rs.25,000/- with one or two sureties in the like amount to the satisfaction of the Special Court, Greater Mumbai;

- (c) The applicant shall attend the Court as and when directed;
 - (d) The applicant shall attend the Court at the time of final hearing scrupulously;
 - (e) The applicant shall furnish his permanent address and cell number to the respondents within a week from today.
 - (f) The applicant shall deposit his passport, if any, with the Registry of this Court within a week.
 - (g) The applicant shall not leave jurisdiction of this Court without seeking prior permission.
8. If the applicant fails to comply the aforesaid directions, liberty to the prosecution to apply for cancellation of bail.
9. The application stands disposed of.

[PRITHVIRAJ K. CHAVAN, J.]