05.07.2023
Item No.8
Ct.No.34
dc.

IN THE HIGH COURT AT CALCUTTA
CRIMINAL REVISIONAL JURISDICTION

C.R.R. 4758 of 2022
with
CRAN 1 of 2023

In the matter of : **Sanjay Kumar Patodia @ Sanjay Patodia & Ors.** ... Petitioners.

Mr. Sabyasachi Banerjee,
Mr. Bikram Mitra ... For the Petitioners.

Mr. Sudip Ghosh,
Mr. Bitasok Banerjee ... For the State.

Mr. Ghosh, learned advocate appearing for the State has submitted a report of Sub-Inspector of Police attached to Enforcement Branch, Kolkata Police in respect of New Market PS/E.B. Case No. 253 dated 19.07.2018 under Sections 93(4)(C)/93(6)/93(7) of West Bengal VAT Act, 2003 read with Sections 120B/403/418/420/465/468/471 of the Indian Penal Code. Let the said report be kept on record.

Subsequently a supplementary affidavit has been filed before this Court wherein the order passed by the Additional Commissioner, Commercial Taxes dated 30.05.2023 has been brought to the notice of the Court. The said order reflects that on compliance of the statutory provisions, the Commercial Taxes authorities have decided to compound offences under Section 95 of the said Act as they are satisfied with the tax being paid both in respect of the assessment years as also the composition money which is the extreme amount provided under the Act.

Having considered the fact that the Commercial Taxes authorities have compounded the offences, a report was called for and the investigating agency has submitted a report that if the Commercial Taxes authorities have decided to compound the offences, in that case the investigating agency has no objection, if further continuance of the proceedings is terminated.

In view of the present position of the case which the Commercial Taxes authorities have decided to compound the offences and the police authorities or the investigating authorities having no objection, I am of the view that further continuance of the present proceedings would cause miscarriage of justice. Accordingly, all further proceedings arising out of New Market Police Station/EB Case No. 253 dated 19.07.2018 as also the charge-sheet submitted therein are hereby quashed.

The revisional application being CRR 4758 of 2022 is, thus, allowed.

Pending connected application is consequently disposed of.

All concerned parties shall act on the server copy of this order duly downloaded from the official *website* of this Court.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Tirthankar Ghosh, J.)