



**IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD**

CRIMINAL APPLICATION NO. 395 OF 2024

PRAKASH KANHIALAL KANKARIYA

VERSUS

**ASSISTANT COMMISSIONER OF INCOME TAX AHMEDNAGAR
THROUGH PRASHANT BALASAHEB GANDHALE**

....

Mr. R. R. Chandak, Advocate for the Applicant

Mrs. Kalpalata Patil Bharaswadkar, APP for Respondent – State

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CORAM : Y. G. KHOBRAGADE, J.

DATE : 18.11.2024

PER COURT :-

1. On instructions, the learned Counsel for the Applicant seeks leave to withdraw the Application on the ground that the subject matter of the complaint initiated by the complainant Income Tax Department is based on the order passed by the Income Tax Tribunal. However, said assessment order is under challenge in Appeal, which is pending. Since the Respondent Income Tax Authority filed a proceeding for prosecution of the present Applicant / accused for the offence punishable under Section 276C read with Section 278E of the Income Tax Act, which is under consideration before the Income Tax Appellate

Authority, therefore, it would be just and proper to keep the proceeding of **R.C.C. No.260 of 2018** sine die till decision of the Appeal.

2. Leave granted. The Application is disposed of as withdrawn.

3. It is made clear that if the Appellate Court decides the Appeal against the present Applicant, in that event, the Applicant will be at liberty to pray for quashment of the complaint before this Court.

[Y. G. KHOBRADE, J.]

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