

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

ANTICIPATORY BAIL APPLICATION NO. 159 OF 2024

Swapnil Balasaheb Pol

...Applicant

Versus

The State of Maharashtra

...Respondent

WITH

INTERIM APPLICATION NO. 857 OF 2024

IN

ANTICIPATORY BAIL APPLICATION NO. 159 OF 2024

- Mr. Y. Narwankar a/w Mr. Suraj Gurav, for Applicant.
- Ms. Rutuja A. Ambekar, APP for Respondent.
- Mr. Angad Singh Gill a/w Mr. Venkatesh Shewale, Ms. Dhvani Shah and Ms. Mansimrat Kaur, for Applicant in IA/857/2024.

CORAM : MANISH PITALE, J.

DATE : 10th DECEMBER, 2024.

P. C. :

1. Heard learned counsel for the applicant, learned APP for the respondent – State and the learned counsel appearing for the intervenor (first informant).

2. In the present case, one of the specific contentions raised on behalf of the applicant is that the amount towards TDS received from purchasers were all accounted for and made over to Central Board of Direct Taxes (CBDT) and this is evident from the entries in the Bank Account statements already placed on record alongwith the application.

3. It is further submitted that since the applicant resigned from the employment of the informant – Developer, he does not have the details of the

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challans or other documents to co-relate the payments received towards TDS from purchasers and made over to the concerned department.

4. It is also specifically contended that if this Court permits, a rejoinder affidavit can be placed on record alongwith documents to show that it was the informant – Developer that had written to the prospective purchasers to deposit amounts towards TDS in the identified Bank Account of the applicant. This hits at the very basis of the registration of the FIR, because it is claimed that the informant – Developer had never authorized the applicant to collect TDS amounts from purchasers. Certain further documents are also sought to be placed on record alongwith the rejoinder affidavit.

5. The rejoinder affidavit alongwith the documents be filed within two weeks from today.

6. The intervenor is also permitted to file an additional affidavit alongwith documents, if any, within two weeks thereafter.

7. List this application for further consideration on **13th January, 2025, “High on Board.**

8. The interim order shall continue to operate till then.

9. Needless to say, copy of the rejoinder affidavit shall be served on the Investigating Officer, as also the intervenor.

(MANISH PITALE, J.)