

Amberkar

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

INTERIM APPLICATION NO. 4688 OF 2024
IN
CRIMINAL REVISION APPLICATION NO. 585 OF 2024

Anthony Baptist Tauro

.. Applicant

Versus

Income Tax & Anr.

.. Respondents

.....

- Mr. Harsh J. Nishar for Applicant

.....

CORAM : MILIND N. JADHAV, J.

DATE : NOVEMBER 11, 2024

P. C.:

1. Not on board. Mentioned. Taken on board.
2. Perused the praecipe dated 11.11.2024.
3. Heard Mr. Nishar, learned Advocate for Applicant.
4. Impugned judgment & order dated 15.10.2024 dismissed the Appeal of Revision Applicant which was filed against the judgment & order dated 21.03.2022 convicting the Applicant under Section 248(2) of the Code of Criminal Procedure for the offence punishable under Section 277 of the Income Tax Act, 1961 (for short "**the said Act**") and sentenced him to RI for six months and to pay fine. Learned Appellate Court dismissed the Criminal Appeal by the aforesaid judgment and order 15.10.2024 with a direction that if the Applicant fails to surrender within four weeks from the date of the impugned order,

learned Trial Court to execute the sentence awarded by it. Substantive Criminal Revision Application is filed by Applicant wherein my attention is drawn to the grounds stated in paragraph No. 9 from page No. 15 onwards of Revision Application.

5. I have perused the grounds and it is seen that conviction of the Applicant is principally based upon willful concealment, however it is the Applicant's case that revised return of income was in fact filed by Applicant under Section 139(5) of the said Act declaring income from business and showing proceeds from the sale of the subject garage in addition to the interest income received from fixed deposit maintained in Ratnakar Bank. It is on that basis that Applicant had claimed deduction under Section 54-F of the said Act. Considering the above grounds, a substantive case is made out by Mr. Nishar for immediate stay of the judgment & order dated 15.10.2024. Hence, judgment & order dated 15.10.2024 is therefore stayed subject to the decision in the present Criminal Revision Application.

6. Present Interim Application has an innocuous prayer which seeks release of Applicant on bail. Once the Applicant is not in prison, such a relief cannot stand. Applicant shall be continued on bail on same terms and conditions. His bail bond is therefore directed to be continued.

7. With the above direction, present Interim Application stands disposed.
8. Place the Criminal Revision Application on board as per its turn.

Amberkar

[MILIND N. JADHAV, J.]

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AMBERKAR
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by RAVINDRA
MOHAN
AMBERKAR
Date:
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