

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

Criminal Writ Petition No.740 of 2025

1. Footcandles Film Private Limited
a company incorporated under the
Companies Act, 1956, having its
Registered office at 101, Saturn 729,
Palimala Road, Bandra (W),
Mumbai – 400 050

2. Nirav Dama, aged 39, of Mumbai,
Principal Officer of Footcandles Film
Private Limited, presently residing at
103, Ashirwad CHS, Plot No.99,
Sector 16, Koparkhairane,
Navi Mumbai – 400 705

... Petitioners

versus

1. Income Tax Officer-TDS-1
[Successor to ITO-TDS-1(5)]
Room No.907, 9th Floor,
K G Mittal Ayurvedic Hospital Building,
Opp. Charni Road Station (W),

2. Commissioner of Income-tax
(TDS), Mumbai
Room No.901, 9th Floor,
MTNL Building
Peddar Road, Cumballa Hill,
Mumbai – 400026

3. Chief Commissioner of Income-tax
(TDS), Mumbai

Room No.901, 9th Floor, MTNL Building
Peddar Road, Cumballa Hill,
Mumbai – 400026

4. Union of India
Through Secretary,
Ministry Finance,
North Block, New Delhi

5. State of Maharashtra ... Respondents

Ms Fereshte Sethna, a/w. Mrunal Parekh and Mr Ashish Mishra, i/b. DMD Advocates, for the petitioners.

Mr YS Bhate, for respondent Nos. 1 to 4.

Mr MG Patil, APP, for respondent No.5/ State.

Coram: R.N. Laddha, J.

Date: 4 February 2025.

P.C.:

- . Heard the learned Counsel for the parties.

2. By this petition, the petitioners seek the following substantive relief:

“The Hon’ble Court may be pleased to call for the records and quash the proceedings initiated against the petitioners vide Criminal Complaint No.75/SW/2014 before the 38th Court of Additional Chief Metropolitan Magistrate, Ballard Pier, Mumbai, currently pending before the Hon’ble Sessions Court in Criminal Appeal No.127 of 2020, including but not limited to the

impugned orders dated 14 January 2020 whereby the petitioners stand convicted with a fine of Rs.10,000/- each, along with one (1) year rigorous imprisonment term to be served by the petitioner No.2.”

3. The learned Counsel for respondents No.1 to 4 and the learned APP representing respondent/State jointly submit that since the appeal is pending before the Sessions Court, the petitioners cannot seek the identical relief from two forums simultaneously.

4. It is indubitable that a party cannot approach two forums for an identical relief for the same matter simultaneously. In view thereof, it would be expedient to dispose of this petition by directing the petitioners to pursue their appeal pending before the Sessions Court at Mumbai. Accordingly, the petition stands disposed of.

5. It is clarified that this Court has not examined the merits of the matter and the learned Sessions Judge shall decide the pending appeal on its own merits and in accordance with the law.

(R.N. Laddha, J.)