(1991) 02 P&H CK 0123

In the Punjab And Haryana At Chandigarh

Case No : Criminal Miscellaneous No. 6847 of 1988

KEWAL KRISHAN GUPTA APPELLANT

Vs

INCOME TAX OFFICER. RESPONDENT

Date of Decision : 08-02-1991

Acts Referred:

Citation : (1992) 104 CTR 321

Hon'ble Judges : S. D. Bajaj, J

Bench : Division Bench

Judgement

S. D. BAJAJ, J. :

Learned counsel for the petitioner states that the petitioner moved the Settlement Commission for the grant of immunity but no decision could be taken thereon by him because of the pendency of the criminal misc. in this Court. For enabling the petitioner to obtain the desired order from the Settlement Commission, criminal misc. may kindly be dismissed as withdrawn. Further proceedings before the learned tra Court may, however, be stayed till the Settlement Commission pronounces upon the petitioners request aforesaid.

Learned counsel for the respondent, however, opposes the request for the grant of stay in view of the observations made in HARBANS SINGH Vs. UNION OF INDIA AND OTHERS, . The matter regarding grant of immunity from prosecution, according to him, is not yet pending before the Settlement Commission at this stage.

In Ashwini Kumar Vadilal Patel (Dalal) Vs. P.T. Mehta, Income Tax Officer and Another, ., placed in similar situation, Honble Mr. Justice D. C. Gheewala of the Gujarat High Court ordered, "Held, that it might be that the Settlement Commission arrived at its decided, to allow the proceedings before the criminal Court to continue might lead to an anomalous situation. Under the circumstances, while the complaint need not be quashed at this stage, it required to be stayed till the Settlement Commission rendered its final decision". The request made by the learned counsel for the petitioner regarding stay of further proceedings before the learned trial Court till in terms of s. 245H is, therefore, granted. Subject to the observations made above, Criminal Misc. No. 6847-M of 1988 is, however, dismissed as withdrawn.