

IN THE SUPREME COURT OF INDIA

CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPEAL NO.1237 OF 2017

(Arising out of S.L.P. (Criminal) No.936 of 2017)

SURESH SHOLAPURMATH .. Appellant(s)

Versus

INCOME TAX DEPARTMENT REP BY ITS .. Respondent(s)
INCOME TAX OFFICER, ANGAD KUMAR
& ANR.

WITH

CRL APPEAL NO.1238 OF 2017 @ of SLP (Cr1) No.1059/2017

O R D E R

Leave granted.

The present appeals are from a judgment of the High Court of Karnataka in which the High Court has refused to quash the proceedings against the appellants. As the amount involved is small, and has already been paid with interest long ago, the Circular dated February 07, 1992 squarely applies and, therefore, no proceedings should have been filed as the amount is below Rs.25,000/-. In view of this, we set aside the judgment of the High Court and quash the proceedings against the appellants.

The appeals are disposed of accordingly.

.....J.
[ROHINTON FALI NARIMAN]

.....J.
[SANJAY KISHAN KAUL]

NEW DELHI,
JULY 21, 2017.

ITEM NO.48

COURT NO.13

SECTION II-C

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Crl.) No(s). 936/2017

(Arising out of impugned final judgment and order dated 27-10-2016 in CRLP No. 100919/2016 passed by the High Court of Karnataka Circuit Bench at Dharwad)

SURESH SHOLAPURMATH

Petitioner(s)

VERSUS

INCOME TAX DEPARTMENT REP BY ITS INCOME TAX OFFICER, ANGAD KUMAR & ANR.
Respondent(s)

WITH

SLP(Crl) No. 1059/2017 (II-C)

Date : 21-07-2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN
HON'BLE MR. JUSTICE SANJAY KISHAN KAUL

For Petitioner(s) Mr. R. Anand Padmanabhan, Adv.
Mr. Ashok Kulkarni, Adv.
Ms. Amritha Sarayoo, J., Adv.
Mr. Shashi Bhushan Kumar, AOR

For Respondent(s) Ms. Pinky Anand, ASG
Mr. H. Raghvendra Rao, Adv.
Mr. Sameer Abhayabkar, Adv.
Mr. Hemant Arya, Adv.
Mr. Anil Katiyar, AOR

UPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The appeals are disposed of in terms of the signed order.

(USHA RANI BHARDWAJ)
AR CUM PS

(SAROJ KUMARI GAUR)
BRANCH OFFICER

Signed order is placed on the file.