ITEM NO.21 COURT NO.12 SECTION II-C

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Crl.) No(s). 5904/2021

(Arising out of impugned final judgment and order dated 05-04-2021 in CRLRP No. 331/2019 passed by the High Court of Karnataka at Bengaluru)

INCOME TAX DEPARTMENT Petitioner(s)

VERSUS

D.K. SHIVAKUMAR Respondent(s)

(IA No.96840/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH
SLP(Crl) No. 5956/2021 (II-C)
(FOR ADMISSION and I.R. and IA No.97914/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(Crl) No. 6087/2021 (II-C)
(FOR ADMISSION and I.R.)

Date : 19-09-2022 This petition was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE J.K. MAHESHWARI

For Petitioner(s)
Mr. N . Venkataraman, ASG
Mr. Shashank Bajpai Adv.
Ms. Rekha Pandey Adv.
Mr. Manish, Adv.
Mr. Sughosh Subramanyam Adv.
Mr. Raj Bahadur Yadav, AOR

For Respondent(s)
Mr. Mukul Rohatgi, Sr. Adv.
Mr. C.A. Sundaram, Sr. Adv.
Mr. Mayank Jain, Adv.
Mr. Parmatma Singh, AOR
Mr. Madhur Jain, Adv.

Mr. N. Venkataraman, ASG
Mr. Manish, Adv.

Mr. Shashank Bajpai, Adv.
Mr. Raj Bahadur Yadav, AOR

Mr. Vivek K. Tankha, Sr. Adv.
Mr. Inder Dev Singh, Adv.
Mr. Vipul Tiwari, Adv.

UPON hearing the counsel, the Court made the following

O R D E R

Issue notice, returnable within six weeks.

Dasti, in addition, is permitted.

Tag with SLP (Crl.) No. 3128 of 2020 titled *"D.K. Shivakumar vs. The Income Tax Department".*

Four weeks' time is granted to file counter-affidavit/reply.

Rejoinder, if any, may be filed within two weeks after service of the counter affidavit.

In the meanwhile, there will be a stay on the direction and finding recorded by the High Court in the impugned judgment on interpretation of Section 280-B of the Income Tax Act, 1961 and on the observation re. – the power of the special court to take cognizance of a criminal complaint filed by the authorized officer under the Income Tax Act.

We also clarify that it will be open to the petitioner, if advised, and without prejudice to their rights and pendency of the present petition, to file fresh prosecution under Section 276C(1), 277 or other provisions of the Income Tax Act, in accordance with law.

(BABITA PANDEY)	**(R.S. NARAYANAN)**
COURT MASTER (SH)	**COURT MASTER (NSH)**