

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CRIMINAL APPLICATION (QUASHING) NO. 12277 of 2024**

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RONAKSINH PRAKASHBHAI GOHIL
Versus
STATE OF GUJARAT & ANR.

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Appearance:

MR DARSHIT H RAVAL(11887) for the Applicant(s) No. 1

MR. MANAN MEHTA, ADDL. PUBLIC PROSECUTOR for the Respondent(s)
No. 1

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CORAM:HONOURABLE MR. JUSTICE NIRZAR S. DESAI

Date : 24/09/2024**ORAL ORDER**

Heard learned Senior Advocate Mr. N. D. Nanavaty with learned advocate Mr. Darshit Raval for the petitioner. Learned Senior Advocate, at the outset, discloses the fact that the present petitioner is facing the proceedings under the Income Tax Act for fraudulently evasion of tax. However, learned Senior Advocate Mr. Nanavaty submitted that it is only and only Income Tax Department which is empowered to initiate the proceedings against the present petitioner and there cannot be any FIR for evasion of tax or with an allegation of tax evasion as it is a prerogative of Income Tax Department only and therefore, registration of an FIR for alleged tax evasion is beyond the scope and authority of the police department and therefore, the FIR which is registered is absolutely misconceived and without any authority as the offence is registered under various sections of the Indian Penal Code.

Learned APP Mr. Manan Mehta appearing for the respondent – State could not point out anything though the Investigating Officer was present to indicate that at any point of time any of the provisions of law has authorized such kind of FIR and that also when the Income Tax Department has already initiated the proceedings against the present petitioner.

Considering the aforesaid submission, issue Notice to the respondents returnable on 27.11.2024. Learned Additional Public Prosecutor waives service of notice on behalf of respondents – State.

In the meantime, though, the investigation may go on, there shall not be any coercive actions against the present petitioner.

VARSHA DESAI

(NIRZAR S. DESAI,J)