

**IN THE SUPREME COURT OF INDIA
CRIMINAL APPELLATE JURISDICTION**

**MISCELLANEOUS APPLICATION NO.....OF 2024
(@DIARY NO. 56238 OF 2024)**

IN

CRIMINAL APPEAL NOS. 761-762 OF 2021

**THE STATE OF TELANGANA REP BY
SPECIAL OFFICER VANDHANA & ORS.**

APPLICANT(S)

VERSUS

M/S HEERA GOLD EXIM PRIVATE LIMITED & ORS. RESPONDENT(S)

ORDER

- 1. Delay condoned.**
- 2. This application has been filed by the SFIO with the following prayer:-**

"a) Pass an order to rectify and modify Paragraph 12 and 13 of order dated 18.10,2024 replacing the Department therein as SFIO instead of Enforcement Directorate to the extent that the concerned authority can withdraw the amount of Rs.49,20,600/- from the deposit account in order to pay the firm is SFIO and not Enforcement Directorate as the said deposit account is under operational control of SFIO."

3. Our order dated 18.10.2024 more particularly paras 12 and 13 therein reads thus:-

"12. At this stage, Mr. S.V. Raju, the learned Additional Solicitor General appearing for the Enforcement Directorate submitted that an amount of Rs.49,20,600/- (Rupees forty-nine lakh twenty thousand and six hundred only) is to be paid to the chartered accountant firm Sarath Associates toward professional fees. In the past, an amount of Rs.1,14,81,400 (Rupees one crore fourteen lakh, eighty-one thousand and four hundred only) was paid to the said Chartered Accountant Firm for the services rendered between 17.2.2022 and 16.4.2023, i.e., approximately for a period of fourteen months. Mr. Raju pointed out that since April, 2023, there has been no further disbursement of the amount towards fees. The Firm has made a request to release the bill amount of Rs.49,20,600/- (Rupees forty- nine lakh twenty five thousand and six hundred only) referred to above.

13. We permit the concerned authority of the Enforcement Directorate to withdraw the amount of Rs.49,20,600/- from the deposit account. In the aforesaid regard, the following statement would make the picture more clear:-

CCA Firm Sarath Associates Professional Fee totaling to Rs.6.95 lakhs+GST per month.	@ 18%	Paid for 14 months from 17.02.2022 to 16.04.2023 = 14 x Rs.8,20,100 = Rs.1,14,81,400/- .
		No Fee paid since April, 2023. Request to release payment of

	Rs.49,20,600/- .
Cost reimbursed for publication of advertisement all over India inviting claims of Heera Group	Rs.24,51,910
Cost towards Photostat charges of reported and reimbursed so far --- Further photo stating of claims under progress. Copies of 7298 claims were provided to the petitioner on her request. Another 3100 photostat copies of claims are ready delivery. Petitioner has been duly informed and She yet to take delivery of the same. On completion of work, additional cost to be reimbursed to be submitted.	Rs.2,24,908
Cost of Paper reported and reimbursed so far	Rs.1,40,965
Total	Rs.1,42,99,193
Balance available in the deposit account	Rs.4.57 Cr approx."

4. We have heard Mr. A. Venkatesh, the learned counsel appearing for the SFIO. Since Mr. Devdat Kamat, the learned senior counsel has been appearing in the main matter, he has appeared today to assist us.

5. We dispose of this application clarifying that instead of the Enforcement Directorate, the SFIO (Serious Fraud Investigation Office) is permitted to withdraw the amount of Rs.49,20,600/- (Rupees forty nine lakh twenty thousand and six hundred only) from the deposit account. The prayer in terms of clause(a) is, accordingly, granted.

6. The applications for modification is allowed.

7. The Miscellaneous application stands disposed of.

8. Pending application(s), if any, stands disposed of.

.....J.
[J.B. PARDIWALA]

.....J.
[R. MAHADEVAN]

NEW DELHI,
17th December, 2024

cd

ITEM NO.7

COURT NO.14

SECTION II

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

MISCELLANEOUS APPLICATION Diary No. 56238/2024

[Arising out of impugned final judgment and order dated 18-10-2024 in CrL.A. No. 761/2021 18-10-2024 in CrL.A. No. 762/2021 passed by the Supreme Court of India]

THE STATE OF TELANGANA REP BY
SPECIAL OFFICER VANDHANA & ORS.

Petitioner(s)

VERSUS

M/S HEERA GOLD EXIM PRIVATE LIMITED & ORS.

Respondent(s)

(FOR ADMISSION and IA No.279575/2024-MODIFICATION OF COURT ORDER)

Date : 17-12-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) Mr. N. Venkatesh, Adv.
Ms. Devina Sehgal, AOR
Mr. Vineet George, Adv.

For Respondent(s) Mr. Devdat Kamat, Sr. Adv.
Mr. Nizam Pasha, Adv.
Mr. Lzafeer Ahmad, Adv.
Ms. Awstika Das, Adv.
Mr. Ajay Desai, Adv.
Mr. Rajeev Kumar Bansal, AOR

Mr. Amrish Kumar, AOR
Mr. Ashutosh Ghade, Adv.
Ms. Kanu Agrawal, Adv.
Mr. Sughosh Subramanyam, Adv.
Mr. Zoheb Hussain, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Annam Venkatesh, Adv.

Mr. Sadineni Ravi Kumar, AOR
Mr. Kumar Mihir, AOR
Mr. Vikrant Singh Bais, AOR
Mr. Ibad Mushtaq, AOR

Mr. Nishe Rajen Shonker, AOR
Mrs. Anu K Joy, Adv.
Mr. Alim Anvar, Adv.

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

M.A.Diary No.56238/2024

1. The application for modification is allowed in terms of the signed order.
2. The Miscellaneous application stands disposed of.
3. Pending application(s), if any, stands disposed of.

M.A.No.2227/2024

List the M.A. 2227 of 2024 immediately after winter vacation, 2024.

(CHANDRESH)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed order in M.A.D.No.56238/2024 is placed on the file)