

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

SPECIAL LEAVE PETITION (CRIMINAL) Diary No(s). 68772/2025

[Arising out of impugned final judgment and order dated 16-06-2025 in CRR No. 2186/2022 passed by the High Court of Madhya Pradesh Principal Seat at Jabalpur]

UNION OF INDIA

Petitioner(s)

VERSUS

SHARVAN KUMAR PATHAK & ANR.

Respondent(s)

IA No. 143925/2026 - CONDONATION OF DELAY IN FILING

IA No. 143928/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS

IA No. 143930/2026 - PERMISSION TO FILE PETITION (SLP/TP/WP/..)

Date : 20-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRA
HON'BLE MR. JUSTICE N.V. ANJARIA

For Petitioner(s) : Miss Madhulika Upadhyay, AOR
Mr. Raghavendra P.shankar, A.S.G.
Mr. Karan Lahiri, Adv.
Ms. Nasadiya Singh, Adv.
Ms. Disha Thakkar, Adv.
Mr. Rajendra Singh Rana, Adv.
Mr. Sudarshan Lamba, Aor, Adv.

For Respondent(s) :

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

1. Mr. Raghavendra P. Shankar, learned Additional Solicitor General would submits that the issue as to whether upon issuance of authorization under Section 132-A of the Income Tax Act, 1961, the criminal court has power or jurisdiction to release the property seized in course of

investigation is pending consideration before this court in Special Leave Petition (Criminal) Diary No. 403 of 2024, titled as "*M/s Mectec Vs. The State of Madhya Pradesh & Anr.*" and the same issue is involved in the present case also.

2. According to him, in the above matter, the High Court had taken a view that the jurisdictional Magistrate does not have the power to release the property on *supurdginama*, once an authorization under Section 132-A of the Income Tax Act, 1961 is issued, however, in the present case, a contrary view has been taken by the High Court and the property has been directed to be released on *supurdginama* in favour of the respondent.

3. Issue notice, returnable in ten weeks.

4. In the meanwhile, effect and operation of the impugned order directing the release of the seized property in favour of the respondent, shall remain stayed.

(RAHUL KUMAR)
COURT MASTER (SH)

(AKSHAY KUMAR BHORIA)
COURT MASTER (NSH)