# Legal Case Summary

\*\*Case Title:\*\* Baccarose Perfumes and Beauty Products Pvt. Ltd vs Central Bureau of Investigation & Anr

\*\*Court:\*\* Supreme Court of India

\*\*Date of Judgment:\*\* 6 September 2024

\*\*Bench:\*\* Abhay S. Oka, Augustine George Masih

\*\*Citation:\*\* 2024 INSC 662

## Background:

The appellant, Baccarose Perfumes and Beauty Products Pvt. Ltd., challenged the Gujarat High Court's dismissal of their criminal revision application, which upheld a Special Judge's refusal to discharge them in a case alleging wrongful evasion of customs duties. The case involved alleged collusion with customs officials to undervalue goods cleared from KASEZ by declaring invoice value instead of MRP, causing a loss to the government of ₹8 crores.

## Key Legal Issues:

1. Whether the Appellant was liable for prosecution despite immunity granted by the Settlement Commission.

2. Whether proceedings were valid under Section 120B IPC and the Prevention of Corruption Act.

3. Whether the High Court erred in not considering the finality of customs appellate orders.

## Court Findings:

- The Supreme Court found that the Commissioner of Customs had already ruled in favor of the appellant on the question of assessment under invoice value, not MRP.  
- The appellant had been granted immunity under CE Act 1944, CA 1962, and IPC 1860.  
- The Revenue Authorities did not challenge this finding, and the refund due had been accepted.  
- The prosecution sanction against co-accused public servants was denied; hence, the appellant could not be tried alone under conspiracy charges.

## Final Judgment:

The Supreme Court allowed the appeal, set aside the High Court’s order dated 15.09.2023 and the Special Judge’s order dated 01.06.2010. All proceedings against the appellant-company were quashed. The court held that continuation of prosecution in light of established immunity and absence of liability would amount to abuse of legal process.