



CNR: KAHC010049852020

NC: 2026:KHC:54641
CRL.P No. 786 of 2020

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 1ST DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE H.P.SANDESH

CRIMINAL PETITION NO.786 OF 2020

BETWEEN:

1. MR. A.P.N. RAO,
S/O A.N. SURYANARAYAN RAO,
AGED ABOUT 64 YEARS,
NO.38/39A, 9TH MAIN ROAD, 2ND CROSS,
1ST STAGE, BANASHANKARI,
BENGALURU-560050.

...PETITIONER

(BY SRI. K. DIWAKAR, SENIOR COUNSEL FOR
SRI. HITESH GOWDA B.J., ADVOCATE)

AND:

1. STATE BY LOKAYUKTHA POLICE, KOLAR,
REPRESENTED BY SPP,
HIGH COURT OF KARNATAKA,
BENGALURU-560001.
2. SRI. B.N. JAGADISHA,
ADVOCATE
AGED ABOUT 42 YEARS,
JAGADISH AND HARISH ACCOSIATES,
NO.3/4, 2ND FLOOR,
DBS GURU SIDDAPPA AND SONS BUILDING,
4TH MAIN ROAD, GANDHINAGAR,
BENGALURU-560009.

...RESPONDENTS

(BY SRI. B.S. PRASAD, SPECIAL COUNSEL FOR R1;
SMT. URMILA PULLAT, ADVOCATE FOR R2)

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by DEVIKA M
Location: HIGH
COURT OF
KARNATAKA



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THIS CRIMINAL PETITION IS FILED UNDER SECTION 482 OF CR.PC PRAYING TO QUASH THE FURTHER PROCEEDINGS IN SPL.C.C.NO.8/2016, PENDING ON THE FILE OF THE PRL. DISTRICT AND SESSIONS JUDGE AT KOLAR, FOR THE OFFENCE PUNISHABLE UNDER SECTION 13(1)(c)(d) A/W 13(2) OF PREVENTION OF CORRUPTION ACT AND SECTIONS 120B AND 420 OF IPC.

THIS PETITION COMING ON FOR ADMISSION THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE H.P.SANDESH

ORAL ORDER

Heard the learned counsel for the petitioner and the learned Special Counsel for respondent No.1.

2. This petition is filed praying this Court to quash the proceedings initiated against the petitioner in Spl.C.C.No.8/2016, for the offences under Sections 13(1)(c)(d) read with Section 13(2) of the Prevention of Corruption Act and so also for the offences under Sections 120B and 420 of IPC.

3. The learned counsel for the petitioner would submit that the case was registered on the basis of a private complaint, pursuant to which an FIR was registered for the alleged offences. The matter was thereafter investigated and



the charge sheet was filed. The learned counsel would contend that, in a similar set of facts and circumstances, this Court, while considering a similar issue in W.P.No.41103/2016 c/w CrI.P.Nos.5130/2016 and 6224/2016, vide order dated 19.12.2019, had considered the said issue and particularly in paragraph No.23 comes to the conclusion that the occurrence of the events and accrual of cause of action in the present set of matters were between the years 2003 and 2006. This Court considered the filing of the private complaint and registration of the FIR and observed that except petitioner Nos.6 and 7, in CrI.P.No.5130/2016, who retired in the year 2013 and 2015 respectively, the other petitioners had already retired, way back in the year 2006-2007. Some of the petitioners continue to serve. However, as noticed earlier the State Government had declined to sanction prosecution against the serving employees. It was also observed in the Government Order that two of the employees had already retired and therefore the State Government declined to sanction prosecution. Furthermore, the State Government, while



pointing out to Section 8(a) of the Taxation Act, had observed that if there was short collection of tax, the difference could be collected from the owners of the vehicles. It is an admitted fact that the owners of the vehicles were called upon to pay the difference amount and the same has been paid by them. Consequently, the criminal proceedings against the owners of the vehicles were quashed by this Court. Further, as held by the State Government, since Section 21 of the Taxation Act protects the Officers who acted in good faith, and since sanction to prosecute was declined by the State Government, the same benefit is required to be granted to the petitioners who are similarly placed. Some of the petitioners have already got the benefit of the order passed by the Government. Having observed the same, this Court quashed the proceedings.

4. The learned counsel for the petitioner would submit that the owner of the vehicle had approached this Court by filing Crl.P.No.3087/2018, as per Annexure-C, and that the proceedings initiated against him were also quashed



by this Court. Once the owner of the vehicle paid the amount and the proceedings is quashed, continuing the proceedings against this petitioner does not arise.

5. Having considered the observations made by this Court, and in view of the fact that the owner of the vehicle has already paid the deficit amount and the petition filed by him has been allowed, this petitioner is also entitled to similar relief. The petitioner had retired long back and the present case came to be filed after his retirement.

6. The learned Special Counsel for respondent No.1 not disputes the reasoning given by this Court in W.P.No.41103/2016 c/w CrI.P.Nos.5130/2016 and 6224/2016, in paragraph No.23.

7. Having considered the same, and in view of the fact that the petitioner also stands on the same footing as that of the petitioners in W.P.No.41103/2016 c/w CrI.P.Nos.5130/2016 and 6224/2016, the petitioner is also entitled for the same relief and hence, the petition requires to be allowed.



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8. In view of the discussions made above, I pass the following:

ORDER

The petition is allowed and the proceedings initiated against the petitioner in Spl.C.C.No.8/2016 is quashed.

**Sd/-
(H.P.SANDESH)
JUDGE**

MD
List No.: 1 Sl No.: 14