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CRL MP No. 11520 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 07-07-2026**

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**THE HON'BLE MR.JUSTICE SHAMIM AHMED**

**CRL MP No. 11520 of 2026**

**IN**

**CRL RC NO. 1355 OF 2026**

J.Srinivasan  
No.12, Thanikachalam Street,  
Perambur,  
Chennai.

..Petitioner(s)

Vs

The Assistant Commissioner Of income tax  
Central Circle 3(2),  
Investigation Wing,  
Room No.325,  
No.46, M.G.Road,  
Chennai.

..Respondent(s)

Prayer: To Suspend the sentence made under Judgment dated 29.07.2024 passed by the Learned Additional Chief Metropolitan Magistrate (EO II), Egmore, Chennai EOCC.No.601 of 2017 and the Learned Principal Sessions Judge, Chennai confirmed the order in CA.No.630 of 2024 dated 24.02.2026 and release the petitioner on bail pending disposal of the above Crl.RC.No.1355 of 2026 and thus render justice.

For Petitioner(s):

MR.P.Ramesh Kumar

For Respondent(s):

M/S.M.Sheela Senior Standing Counsel (Income Tax)

**ORDER**

This Criminal Miscellaneous Petition has been filed by the Revision Petitioner, praying to suspend the sentence imposed on the Revision Petitioner in C.A.No.630 of 2024, dated 24.02.2026, by the learned Principal Sessions Judge, Chennai, confirming the judgment of conviction and sentence dated 29.07.2024 made in E.O.C.C.No.601 of 2017 by the learned Additional Chief Metropolitan Magistrate (EO-II), Egmore, Chennai, till the disposal of the present Criminal Revision Petition.

By the impugned judgment of conviction and sentence passed by the Trial Court, the Revision Petitioner was convicted for the offence punishable under Section 276CC of the Income Tax Act, 1961 and sentenced to undergo Simple Imprisonment for a period of two years and to pay a fine of Rs.25,000/-, in default to undergo Simple Imprisonment for a period of three months. It is submitted that the Revision Petitioner has already paid the fine amount. The said judgment of conviction and sentence was confirmed by the lower Appellate Court by its judgment dated 24.02.2026. It is further submitted that during the trial and during the pendency of the appeal, the sentence of the Revision Petitioner was suspended and the Revision Petitioner was on bail and is not presently in custody.

3.Challenging the above judgment of conviction and sentence, the



Revision Petitioner has filed the present Criminal Revision Petition along with the instant Criminal Miscellaneous Petition seeking suspension of sentence and bail pending disposal of the Criminal Revision.

4.This Court heard Mr.P.Ramesh Kumar, learned counsel appearing for the Revision Petitioner and Mrs.M.Sheela, learned Senior Standing Counsel appearing for the Respondent/Income Tax Department, and considered their submissions and perused the materials placed before this Court.

5.The learned counsel for the Revision Petitioner submitted that the prosecution case is based on the allegation that the petitioner failed to file the return of income within the time stipulated in the notice issued under Section 153A of the Income Tax Act and thereby committed an offence under Section 276CC of the Income Tax Act. It is submitted that both the Courts below failed to appreciate that an essential ingredient of the offence under Section 276CC is the existence of a wilful and deliberate default. According to the learned counsel, the prosecution has not adduced any legally acceptable evidence to establish such wilful default beyond reasonable doubt.

6.It is further submitted that the Trial Court as well as the lower Appellate Court failed to properly appreciate the evidence of D.W.1, who had explained the genuine reasons for the delay in filing the return of income. It is also



contended that the prosecution failed to establish that the explanation offered by the petitioner was false or non-existent. The learned counsel further submitted that the assessment proceedings had not attained finality and were pending before the appellate authority and, therefore, the prosecution itself is legally unsustainable. It is also argued that after the Assistant Commissioner of Income Tax issued a show cause notice dated 08.02.2017 and no prosecution was initiated upon receipt of the petitioner's explanation, the subsequent prosecution initiated on the basis of a fresh show cause notice issued by the Principal Commissioner suffers from jurisdictional infirmity. According to the learned counsel, these issues raise substantial questions requiring consideration in the present Revision.

7.It is further submitted that the Revision Petitioner is aged about 72 years and is suffering from various age-related ailments. The learned counsel also submitted that the petitioner had remained on bail throughout the trial and appellate proceedings and had regularly appeared before the Courts without violating any condition imposed upon him. It is further argued that due to pendency of the criminal cases before this High Court, there is a blinking chance that in the near future, this Criminal Revision Case will be finally heard and decided. It is further submitted that there are arguable points in this Criminal Revision Case and the Revision Petitioner has a fair chance of success in this Criminal Revision Case. Thus, the learned counsel for the Revision



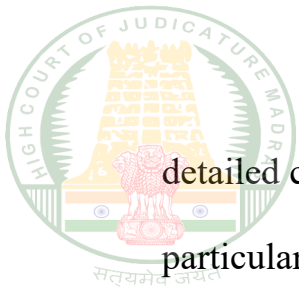
Petitioner has prayed for suspension of sentence and bail, till the disposal of this Criminal Revision Petition.

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8.The learned Senior Standing Counsel appearing for the Respondent opposed the petition and submitted that both the Courts below, upon proper appreciation of the evidence available on record, have concurrently found the petitioner guilty of the offence under Section 276CC of the Income Tax Act and that no ground has been made out for suspension of sentence.

9.Considering the submissions made on either side and on perusal of the materials available on record, this Court is of the prima facie view that the Revision Petitioner has raised substantial questions requiring detailed examination in the Criminal Revision, particularly regarding the existence of wilful default, the appreciation of the defence evidence, the effect of the pending assessment proceedings and the validity of the prosecution initiated under the provisions of the Income Tax Act. It is also not in dispute that the Revision Petitioner remained on bail throughout the trial and the appellate proceedings and there is no allegation that he had misused the liberty granted to him.

10.Further, it is observed that when the accused has been under the threat of incarceration and the Criminal Revision raises arguable points which require



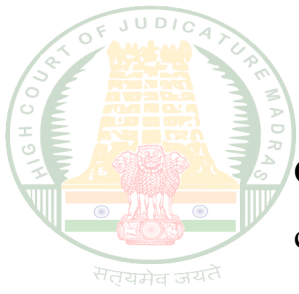
detailed consideration, the Court ought to safeguard the liberty of the individual, particularly when the Revision is not likely to be heard in the immediate future.

In this regard, the decision of the Hon'ble Supreme Court in ***Rabi Prakash Vs. State of Odisha, reported in 2023 LiveLaw (SC) 533***, is of relevance.

11.The Revision Petitioner has raised substantial grounds in the Revision, particularly with regard to the essential ingredient of wilful default under Section 276CC of the Income Tax Act and the appreciation of the defence evidence, which require detailed consideration. Further, the Revision is not likely to be taken up for final disposal in the near future. Having regard to the age and medical condition of the Revision Petitioner, the fact that he had remained on bail throughout the earlier proceedings without any adverse allegation and the fact that the fine amount has already been paid, this Court is of the considered view that the Revision Petitioner is entitled to the relief of suspension of sentence and bail.

12.Accordingly, pending disposal of the Criminal Revision Case, the sentence imposed upon the Revision Petitioner is ordered to be suspended and he shall be released on bail subject to the following conditions:-

- i. The Revision Petitioner shall surrender before the learned Additional Chief Metropolitan Magistrate (EO-II), Egmore,



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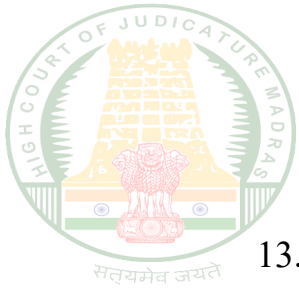
Chennai, within three weeks from the date of receipt of a copy of this order and, on such surrender, he shall be released on bail on his executing a personal bond for a sum of Rs.15,000/- (Rupees Fifteen Thousand only) along with two sureties each for a like sum, to the satisfaction of the said Court, subject to furnishing an undertaking that he shall cooperate in the hearing of the present Criminal Revision.

ii. The Revision Petitioner and the sureties shall affix their photographs and left thumb impressions in the bail bond and the Trial Court may obtain copies of their Aadhaar Cards or Bank Passbooks or any other valid identity documents to establish their identity.

iii. The realization of the default sentence/fine, if any, shall remain suspended during the pendency of the present Criminal Revision.

iv. The Revision Petitioner shall appear before the learned Additional Chief Metropolitan Magistrate (EO-II), Egmore, Chennai, once in every month, namely on the 5th day of every month at 10.30 a.m., commencing from the month of August, 2026, until further orders.

v. On acceptance of the bail bonds and sureties, the Trial Court shall transmit photocopies thereof to this Court for being kept along with the records in the present Criminal Revision.



13. With the above directions, this Criminal Miscellaneous Petition is  
ordered.

**07-07-2026**

Index: Yes/No  
Speaking/Non-speaking order  
Neutral Citation: Yes/No

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To

- 1.The Assistant Commissioner Of income tax  
Central Circle 3(2), Investigation Wing, Room No.325, No.46,  
M.G.Road, Chennai.
- 2.The Additional Chief Metropolitan Magistrate (EO II), Egmore, Chennai.
- 3.The Principal Sessions Judge, Chennai.



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**SHAMIM AHMED, J.**

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