



WEB COPY

CRL MP No. 11527 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

CORAM

THE HON'BLE MR.JUSTICE SHAMIM AHMED

CRL MP No. 11527 of 2026

IN

CRL RC NO. 1357 OF 2026

J.Srinivasan
S/o Jayaraman,
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.602 of 2017 and confirmed order passed by the Learned Principal Sessions Judge, Chennai in CA.No.631 of 2024 dated 24.02.2026 and release the petitioner on bail pending disposal of the above CrI.RC.No.1357 of 2026 and thus render justice.

For Petitioner(s):

Mr.P.Ramesh Kumar

For Respondent(s):

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

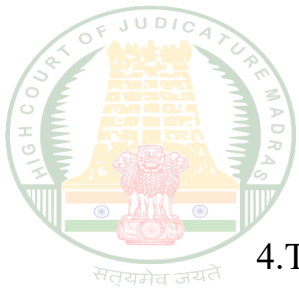


ORDER

This Criminal Miscellaneous Petition has been filed by the Revision Petitioner, praying to suspend the sentence imposed on him in C.A.No.631 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.602 of 2017 by the Learned Additional Chief Metropolitan Magistrate (EO-II), Egmore, Chennai, pending disposal of the instant Criminal Revision Petition.

2.By the impugned judgment of conviction and sentence passed by the Trial Court, which was subsequently confirmed by the Lower Appellate Court, the Revision Petitioner was convicted for the offence punishable under Section 276CC of the Income Tax Act, 1961. The petitioner was sentenced to undergo two years simple imprisonment and to pay a fine of Rs.25,000/-, in default to undergo simple imprisonment. It is submitted that the petitioner has already paid the fine amount of Rs.25,000/- and that he was on bail throughout the trial proceedings and during the pendency of the appeal.

3.Challenging the above said judgment of conviction and sentence, the Revision Petitioner has filed the above Criminal Revision Petition along with the instant Criminal Miscellaneous Petition, seeking suspension of sentence and bail pending disposal of the Criminal Revision Petition.



WEB COPY

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

5.Learned counsel for the petitioner submits that the petitioner has already paid the fine amount imposed by the Trial Court and that he was on bail throughout the proceedings and has regularly appeared before the Courts below. He further submits that the petitioner is aged about 72 years and is suffering from various ailments due to obesity, which affects his normal life. The learned counsel further submits that the petitioner has raised substantial grounds in the Revision Petition and has a fair chance of success in the revision. Therefore, he prays that the sentence imposed on the petitioner may be suspended and he may be released on bail pending disposal of the Criminal Revision Petition.

6.The brief facts leading to the filing of the present revision petition are that the respondent/complainant initiated proceedings against the petitioner alleging commission of offence under Section 276CC of the Income Tax Act, 1961, relating to belated filing of return of income pursuant to notice issued under Section 153A of the Income Tax Act. According to the prosecution, though the petitioner was required to file the return within the prescribed period,



the same was filed belatedly. After considering the oral and documentary evidence adduced by both parties, the learned Trial Court convicted the petitioner under Section 276CC of the Income Tax Act and sentenced him to undergo two years simple imprisonment along with fine. The said conviction and sentence was confirmed by the learned Principal Sessions Judge, Chennai in C.A.No.631 of 2024.

7.Before this Court, the learned counsel for the Revision Petitioner contended that the Courts below failed to appreciate that the essential ingredient of Section 276CC of the Income Tax Act, namely, the wilful default on the part of the petitioner, was not established by the prosecution. It was submitted that the courts below failed to properly appreciate the evidence of PW1 and DW1 and had erroneously rejected the defence raised by the petitioner. It was further contended that the sentence imposed on the petitioner is excessive considering his age, health condition and the facts and circumstances of the case.

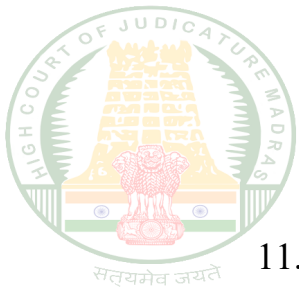
8.It is further argued that due to the pendency of criminal cases before this Court, there is little possibility of the Criminal Revision Petition being taken up for final hearing in the near future. It is submitted that the Revision Petition involves arguable points and the petitioner has a fair chance of success. Hence, the learned counsel for the Revision Petitioner prayed for suspension of sentence and bail till the disposal of the Criminal Revision Petition.



It has been assured on behalf of the Revision Petitioner that he is ready and willing to cooperate with the proceedings of this Court and shall appear before the Court whenever required. It is further undertaken that the petitioner will not misuse the liberty granted to him and will cooperate for the early disposal of the main Revision Petition.

9. Several other submissions in order to demonstrate the falsity of the allegations made against the Revision Petitioner have also been placed forth before the Court. The circumstances which, according to the counsel, led to the erroneous conclusion of criminal negligence have also been touched upon at length. It has been assured on behalf of the Revision Petitioner that he is ready to cooperate with the process of law and shall faithfully make himself available before the Court, whenever required and is also ready to accept all the conditions, which the Court may deem fit to impose upon him. The Revision Petitioner undertakes that in case he is released on bail, he will not misuse the liberty of bail and will cooperate in disposal of Revision.

10. The learned Senior Standing Counsel appearing for the respondent opposed the relief sought by the Revision Petitioner and submitted that the judgments passed by the Courts below are based on proper appreciation of evidence and the petitioner is not entitled for suspension of sentence at this stage.

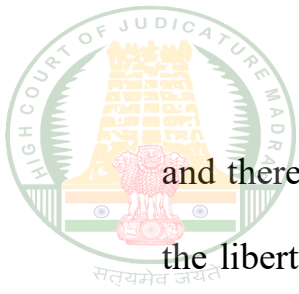


WEB COPY

11.This Court has considered the submissions made by the learned counsel for the Revision Petitioner and also perused the materials available on record. It is seen that the petitioner is aged about 72 years and was on bail throughout the proceedings before the Courts below. The petitioner has also complied with the direction of the Trial Court by paying the fine amount imposed upon him. Further, the Revision Petition raises arguable issues regarding the ingredients of Section 276CC of the Income Tax Act, particularly relating to the alleged wilful default on the part of the petitioner, which require detailed consideration at the time of final hearing.

12.Further, it is observed that when the accused have been under threat of incarceration and when there are points in the Revision, which favour the accused, then the Courts should not shy from granting suspension of sentence, as the liberty of the individual would be at stake, if the revision results in acquittal at a later point of time. In this regard, the decision of the Hon'ble Supreme Court of India, in the case of ***Rabi Prakash Vs. The State of Odisha reported in 2023 Live Law (SC) 533*** is of relevance.

13.Revision Petition raises arguable points requiring examination, the personal liberty of the petitioner requires consideration pending disposal of the revision. The petitioner has also undertaken to cooperate with the proceedings



and there is no material placed before this Court to show that he would misuse the liberty granted to him. Considering the facts and circumstances of the case and the fact that the main Criminal Revision Petition is not likely to be taken up for final disposal in the near future, this Court is inclined to grant suspension of sentence and bail to the Revision Petitioner.

14. Accordingly, pending disposal of the main Criminal Revision Case, the relief of suspension of sentence and bail is granted to the Revision Petitioner on the following conditions:-

- i. The Revision Petitioner shall surrender before the Additional Chief Metropolitan Magistrate (EO-II), Egmore, Chennai, within three weeks from the date of receipt of a copy of this order and on such surrender, the Revision Petitioner is ordered to be released on bail, on his executing a personal bond, along with two sureties for a sum of Rs.15,000/- (Rupees fifteen thousand only) each, subject to furnishing an undertaking that he will co-operate in the hearing of the present Revision.
- ii. The Revision Petitioner and sureties shall affix their Photographs and Left Thumb Impression in the bond and the above said Court may obtain a copy of their Aadhaar card or Bank pass Book to ensure their identity.
- iii. The realization of fine, if any, shall also remain suspended



during the pendency of the present Revision.

iv. The Petitioner shall appear before the Additional Chief Metropolitan Magistrate (EO-II), Egmore, Chennai, once in every month, ie., on 3rd day of every month commencing from the month of August 2026 at 10.30 a.m., until further orders.

v. Upon acceptance of the bail bonds and sureties, the Trial Court shall transmit legible copies of the same to the Registry of this Court to be kept along with the records of the Criminal Revision Petition.

15. With the above directions, this Criminal Miscellaneous Petition stands ordered and allowed.

07-07-2026

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

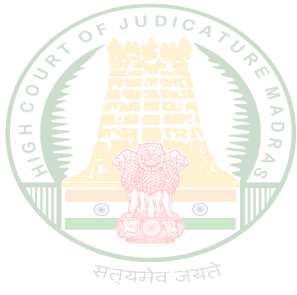
SHA



WEB COPY

To

1. 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.



WEB COPY

CRL MP No. 11527 of 2



SHAMIM AHMED, J.

SHA

**CRL MP No. 11527 of 2026
IN
CRL RC NO. 1357 OF 2026**

07-07-2026