



WEB COPY

CRL OP No. 22930 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-08-2026

CORAM

THE HON'BLE MR JUSTICE G.K. ILANTHIRAIYAN

CRL OP No. 22930 of 2026

B.Faiyaz Ahamed
S/o.Basir Ahamed,
D.No.N.42/52C,
Muslim Street,
Paramathi,
Namakkal District - 637 207.

..Petitioner

Vs

M/s.The Assistant Commissioner of Income Tax
Rep by G.Subramaniam,
138/3, Ellammal Shopping Mall,
Salem Main Road,
Namakkal.
Now Residing at
Plot No.R2,Nallappa Street,
Erode - 638 001.

..Respondent

Prayer : Criminal Original Petition filed under Section 528 of the Bharatiya Nagarik Suraksha Sanhita, 2023, to set-aside the order dated 23.06.2026 passed in Criminal Miscellaneous Petition No.1 of 2026 in C.A.No.317 of 2026 on the file of the Learned Principal District and Sessions Judge, Coimbatore.

For Petitioner:

Mr.N.Ranjith

For Respondent :

Mrs.M.Sheela

Senior Standing Counsel for Income Tax



ORDER

This Criminal Original Petition has been filed challenging the order dated 23.06.2026 passed in Crl.M.P.No.1 of 2026 in C.A.No.317 of 2026 by the Principal District and Sessions Judge, Coimbatore, thereby dismissing the petition filed by the petitioner seeking suspension of sentence pending disposal of the appeal.

2. Heard the learned counsel appearing on either side and perused the materials available on record.

3. The petitioner is the accused in the complaint lodged by the respondent for the offence punishable under Sections 276C(2) read with 278E of the Income Tax Act, 1961. After a full-fledged trial, the Trial Court convicted the petitioner for the aforesaid offences and sentenced him to undergo two years rigorous imprisonment and to pay a fine of Rs.24,80,35,290/-, in default, to undergo simple imprisonment for a period of six months. Aggrieved by the said conviction and sentence, the petitioner preferred an appeal in C.A.No.317 of 2026 before the Principal District and Sessions Judge, Coimbatore. Pending appeal, the petitioner filed a petition in Crl.M.P.No.1 of 2026 seeking suspension of sentence. However, the Appellate Court, by order dated 23.06.2026, dismissed the said petition. Hence, the present Criminal Original Petition has been filed.



4. The learned counsel appearing for the petitioner submitted that the Trial Court, without properly appreciating the oral and documentary evidence available on record, has mechanically convicted the petitioner. He further submitted that the petitioner has been suffering incarceration and that there are substantial grounds available in the appeal warranting interference with the judgement of conviction and sentence passed by the Trial Court. He also submitted that the petitioner is ready and willing to abide by any stringent condition that may be imposed by this Court. Hence, he prayed for suspension of sentence imposed on the petitioner pending disposal of the appeal.

5. The learned Senior Standing Counsel for Income Tax, appearing for the respondent, submitted that the petitioner was found guilty of the offence and the Trial Court, after conducting a full-fledged trial, has rightly convicted and sentenced him. He further submitted that a substantial fine has been imposed on the petitioner and that there are no valid grounds warranting suspension of sentence. Hence, he prayed for dismissal of the present petition.

6. This Court has considered the rival submissions and perused the materials available on record. Considering the nature of the offence, the sentence imposed on the petitioner, the fact that the appeal is pending before the Principal District and Sessions Judge, Coimbatore and the period of sentence



imposed, this Court is inclined to suspend the sentence imposed on the petitioner, subject to the appropriate conditions.

WEB COPY

7. In view of the foregoing discussion, the order dated 23.06.2026 passed in Crl.M.P.No.1 of 2026 in c.A.No.317 of 2026 by the Principal District and Sessions Judge, Coimbatore, is hereby set aside. Accordingly, till the disposal of the Criminal Appeal, the substantive sentence of imprisonment imposed by the learned Trial Court alone is suspended and the petitioner is ordered to be released on bail, subject to the following conditions :-

(a) The petitioner/accused is ordered to be released on bail, on his executing a bond for a sum of Rs.25,000/- (Rupees Twenty Five Thousand only) with two sureties each for a like sum to the satisfaction of the learned Principal District and Sessions Judge, Coimbatore ;

(b) The petitioner/accused and the sureties shall affix their photographs and Left Thumb Impressions in the surety bonds and the Magistrate may obtain a copy of their Aadhaar Cards or Bank Pass Books to ensure their identities.

(c) The petitioner shall appear before the Trial Court on the first working day of every English Calendar month at 10.30 a.m., until the disposal of the Criminal Appeal and if there are not able to appear before the trial Court on any day, they shall make arrangements to file an application under Section 317 Cr.P.C. and shall appear before the trial Court on any other day in lieu of the date of his absence, as directed by the trial Court.



8. With the above directions, this Criminal Original Petition is ordered.

WEB COPY

18-08-2026

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

LPP

To

1.The Principal District and Sessions Judge,
Coimbatore.

2.The Chief Judicial Magistrate,
Coimbatore.

3.The Assistant Commissioner of Income Tax
138/3, Ellammal Shopping Mall,
Salem Main Road,
Namakkal.

4.The Superintendent,
Central Prison, Coimbatore.

5.The Public Prosecutor,
High Court, Madras.



WEB COPY

CRL OP No. 22930 of 2



G.K.ILANTHIRAIYAN J.

LPP

CRL OP No. 22930 of 2026

18-08-2026