

IN THE HIGH COURT OF JUDICATURE AT PATNA

Criminal Miscellaneous No. 31349 of 2012

Arising out of P.S. Case No. -181 Year- 2007 Thana –
Complaint Case District- PATNA

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Ram Babu Roy S/o Late Shiv Nandan Lal Resident of Singhi Dalan
Gali, P.S.- Khajekalan, Patna City, Dist.- Patna.

.... Petitioner/s

Versus

1. The Union of India through the Commissioner of Income Tax,
Central, Patna.
2. The Deputy Commissioner of Income Tax, Central Circle-2,
Patna.

.... Opposite Party/s

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Appearance :

For the Petitioner/s : Mr. D.V. Pathy, Adv.

For the Opposite Party/s : Smt. Archana Sinha, SC

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CORAM: HONOURABLE JUSTICE SMT. ANJANA PRAKASH

ORAL JUDGMENT

Date: 19-05-2015

The Petitioner seeks quashing of the entire proceeding including the order dated 21.12.2011 passed by the Special Judge, Economic Offences, Patna in Complaint Case No. 181(C) of 2007.

The case of the Complainant is that the Petitioner had willfully defaulted in payment of taxes for the period between 2004-06.

The Counsel for the Petitioner submits that it is an admitted fact that even before institution of the Complaint the Petitioner had already paid taxes and, hence, the Complaint should not have been instituted.

On the other hand, the Counsel for the Union of India submits that since the Petitioner had willfully

defaulted the payment of taxes he should be put on trial.

Having considered the rival submissions in my understanding since the taxes have already deposited and whether the default was willful or not is too vague a term I would be inclined to quash the proceeding.

Hence, the entire proceeding including the order dated 21.12.2011 passed by the Special Judge, Economic Offences, Patna in Complaint Case No. 181(C) of 2007 is, hereby, set aside.

The application stands allowed.

(Anjana Prakash, J.)

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