

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12-10-2015

Coram

THE HON'BLE MR. JUSTICE B. RAJENDRAN

CrI.R.C. No. 1000 of 2015
and
M.P.No. 1 of 2015

Nipun Miglani

... Petitioner/Accused

Versus

Prakash Chand

... Respondent/Complainant

Criminal Revision Case filed under Section 397 read with 401 of Cr.P.C. against the order passed by the learned Judicial Magistrate No.1, Tindivanam, in C.M.P.No.1760 of 2014 in C.C.No.782 of 2010, dated 07.08.2015.

For Petitioner : Mr.R.Thirugnanam

ORDER

The petitioner/accused has come forward with this Criminal Revision Case aggrieved against the dismissal order passed by the learned Judicial Magistrate No.1, Tindivanam, in a petition filed under Section 243 (2) of Cr.P.C. in C.M.P.No.1760 of 2014 in C.C.No.782 of 2010, dated 07.08.2015, seeking to summon the Officer-In-Charge of the Income Tax Department to produce the e-filing acknowledgment dated 16.05.2011 along with original balance sheet of the respondent and to examine him.

2. Mr.R.Thirugnanam, learned counsel for the petitioner would submit that to prove his defence and rebut the presumption, the said Officer of the Income Tax Department has to be summoned and examined.

3. Heard the learned counsel for the petitioner. By his consent, the main Criminal Revision Case itself is taken up for final disposal at the stage of admission itself.

4. On a perusal of the order of the Trial Court, it is seen that the respondent has already produced the Income Tax Records before the Trial Court and hence, in my considered opinion, there is no need for summoning and examining the Officer-In-

Charge of the Income Tax Department, therefore, this Criminal Revision Case is dismissed. However, it is hereby observed that the Trial Court shall consider the Income Tax Records, on merits and in accordance with law, subject to proof and relevance. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

paa

To

- 1.The Judicial Magistrate No.1,
Tindivanam.
- 2.Do- Through The Chief Judicial Magistrate,
Villupuram.

Copy To

The Section Officer,
Criminal Section,
High Court, Madras.

+1cc to Mr.R.Thirugnanam, Advocate, S.R.No.55436

Cr1.R.C. No. 1000 of 2015

AK(CO)
CA(04/11/2015)

सत्यमेव जयते

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