

THE HONOURABLE SRI JUSTICE RAJA ELANGO

Criminal Revision Case No.730 of 2014

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ORDER:

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The petitioner filed this Criminal Revision Case by invoking the provisions under Sections 397 and 401 of the Criminal Procedure Code being aggrieved by the order dated 07-05-2012 passed in CrI.M.P.No.76 of 2011 in S.T.C. No.78 of 2009 by the Special Judicial II Class Magistrate, Tirupati.

The main grievance of the petitioner herein is that he is a genuine purchaser of the unit, for which taxes have not been paid to the panchayat concerned. Whereas, the Panchayat filed a complaint showing the company as an accused without showing the Managing Director as accused. Thereafter, the complainant filed an application under Section 319 of Cr.P.C. to add the present petitioner, as he being a purchaser of the property, as accused. The said petition was allowed by the trial court.

It is rightly pointed out by the learned counsel for the petitioner that the then Managing Directors those who have defaulted in paying the taxes concerned also to be added as accused. Further, it is submitted by the learned counsel for the petitioner that the petitioner is not a Managing Director at the time when the proceedings were

started against the company concerned and at the period of default of tax also.

Hence, the 2nd Respondent herein is directed to file another application to implead the then Managing Directors those who have defaulted in paying the taxes concerned. On such application, the trial Court is directed to pass appropriate orders in accordance with law.

The Criminal Revision Case is accordingly disposed of.

Miscellaneous petitions pending in this revision, if any, shall stand closed.

JUSTICE RAJA ELANGO

16th July, 2015

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