

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2016

CORAM:

THE HONOURABLE MR.JUSTICE P.N.PRAKASH

CrI.O.P.No.10080 of 2016

1.V.Natarajan
2.C.Rajendran
3.C.Sumathi

.. Petitioners

Vs.

State rep. by
The Inspector of Police,
CBCID Head Quarters
Egmore, Chennai.

.. Respondent

Prayer : Criminal Original Petition filed under Section 482 of the Code of Criminal Procedure praying to call for the records in Crime No.2 of 2015 on the file of the respondent and quash the same.

For Petitioners :: Ms.C.Sangamithirai
For Respondent :: Mr.C.Emalias
Additional Public Prosecutor

O R D E R

This Criminal Original Petition has been filed praying to quash the Crime No.2 of 2015 on the file of the respondent-Police.

2. Heard the learned counsel for the petitioners and the learned Additional Public Prosecutor appearing for the respondent.

3. On a complaint lodged by the Joint Commissioner (Commercial Tax), Enforcement-I, Chennai-600 006, the respondent-Police have registered a case in Crime No.2 of 2015 dated 20.03.2015 for offences under Sections 419, 420, 465, 467, 468, 471, 474 and 120(B) I.P.C., against 13 persons, of which this petitioner, A.Natarajan has been arrayed as A13. The crux of the allegation in the FIR., is that Hanumanaram, the first accused had created bogus documents and furnished the same to the Commercial Tax Department for the purpose of evasion of tax.

4. Mrs.C.Sangamithirai, learned counsel appearing for A13 would submit that in the proceedings before the Appellate Authority, Commerical Tax, the petitioner has been exonerated

by an order dated 04.03.2016 and therefore the criminal prosecution of the petitioner is abuse of process of law.

5. In the considered opinion of this Court, the order passed by the Appellate Authority under the Commercial Taxes proceeding cannot absolve a person from criminal prosecution where various provisions of Indian Penal Code including Section 120(B) for conspiracy has been invoked. Tax evasion is one thing, but, creation of/fabrication of documents is yet another aspect. The Hon'ble Supreme Court in State of Haryana V. Bhajan Lal reported in 1992 Supp (1) SCC 335, has laid down the parameters for quashing the FIR., and the facts of this case does not pass muster the law laid down therein. However, this Court directs the respondent to thoroughly investigate the case in the light of the order passed by the Appellate Authority and if it is found that this petitioner has had no role in the acts committed by Hanumanaram, it is needless to state that the petitioner shall not be included in the final report.

5. With the above directions, this Criminal Original Petition is closed.
ds

s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To:

1.The Inspector of Police,
CBCID Head Quarters
Egmore, Chennai.

2.The Public Prosecutor,
High Court, Madras.

+ 1 cc to M/s.C.Sangamithirai, Advocate SR 31475

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