

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.01.2017

CORAM:

THE HON'BLE MR.JUSTICE C.T. SELVAM

CrI.R.C.No.65 of 2017

and

CrI.M.P.No.690 of 2017

V.Chandrakasi

S/o.Vaithiyalingam

.. Petitioner/Accused

vs.

M.C.Loganathan

S/o. Vaithiyalingam

.. Respondent/Complainant

Criminal Revision filed under Section 397 and 401 Cr.P.C. to set aside the order dated 18.10.2016 in C.M.P.No.4173 of 2016 in S.T.C.No.426 of 2013 on the file of the learned Judicial Magistrate No.I, Vridhachalam.

For Petitioner : Mr.V.Raghavachari

O R D E R

The petitioner, challenging the order passed in C.M.P.No.4173 of 2016 in S.T.C.No.426 of 2013 dated 18.10.2016 by learned Judicial Magistrate No.I, Vridhachalam, has filed present revision petition.

2.The respondent preferred a complaint against petitioner and the same was taken on file in S.T.C.No.426 of 2013 on the file of learned Judicial Magistrate No.I, Vridhachalam. The petitioner, has moved a petition in C.M.P.No.4173 of 2016 under Section 311 of Cr.P.C., after the cross-examination of complainant - P.W.1 in the year 2014 in S.T.C.No.426 of 2013, seeking recall of complainant - P.W.1, for purpose of further examination. Court below under the impugned order dismissed such petition. Hence, this revision.

3.Heard learned counsel for petitioner.

4.Learned counsel for petitioner submitted that purpose of recall P.W.1 was to establish that the complainant had not complied with Section 269S.S of the Income Tax Act in paying a sum of Rs.7,00,000/- and Court below, erroneously dismissed such petition.

5.Non-compliance with Section 269S.S of the Income Tax Act is a matter between Income Tax Department and the person concerned and the same cannot be reason to recall complainant - P.W.1 for further cross examination in 2016 when his cross examination has been concluded in 2014. Criminal Revision stands dismissed. Consequently, connected criminal miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1.The Judicial Magistrate No.I,
Vridhachalam.

+1 cc to Mr.V.Raghavachari Advocate sr 3476/17

Crl.R.C.No.65 of 2017

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