



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.10.2021

CORAM

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

Crl.O.P No.25423 of 2018

and

Crl.M.P Nos.14508 & 14511 of 2018

1. M/s.Style One Retail Pvt. Ltd.,
Rep. By Managing Director,
New. no.35, Old No.16,
First Street, Kamaraj Avenue,
Adyar, Chennai-20.

2. Santhosh Sharma

... Petitioners/Accused 1 & 2

vs.

Deputy Commissioner of Income Tax,
Corporate Circle-6(2),
21, Mahatma Gandhi Road,
Chennai-600 034.

... Respondent/Complainant

PRAYER: Criminal Original Petition filed under Section 482 of the Code of Criminal Procedure, to call for the entire records relating to EOCC. No.416 of 2017 pending on the file of the Additional Chief Metropolitan Magistrate, Economic Offences-II, Egmore, Chennai and quash the same.

For Petitioners : M/s.B.Sathishkumar

For Respondents : Mr.N.Baskaran
Special Public Prosecutor

ORDER

This petition has been filed to call for the entire records relating to EOCC. No.416 of 2017 pending on the file of the Additional Chief Metropolitan Magistrate, Economic Offences-II, Egmore, Chennai and quash the same.

2. The learned counsel for the petitioner submitted that the entire tax amount has been paid by the petitioners and the acknowledged has also been annexed. Even then the respondent filed a complaint against the petitioners under Section 276(2)



of the Income Tax Act 1961 before the above said Court. Though several grounds have been raised by the learned counsel for the petitioner, however, this Court is of the opinion the issue is a triable issue and the grounds raised by the counsel for the petitioners are all factual in nature and it requires appreciation of evidence and this Court cannot decide the same in exercise of its jurisdiction under Section 482 of Criminal Procedure Code. It is left open to the petitioners to raise all the grounds before the Court and the same shall be considered on its own merits and in accordance with law. This Court is not inclined to interfere with the proceedings pending before the Court below.

3. It is represented by the learned counsel appearing for the petitioners that this Court may issue a direction to the Trial Court to expedite the trial and complete the same as early as possible. He would further submit that the appearance of the petitioners before the Trial Court may be dispensed with and further, the petitioners are at liberty to file a compounding application before the Deputy Commissioner, Income Tax Department.

4. Accordingly, this petition is disposed of directing the trial court to dispose of EOCC. No.416 of 2017 as expeditiously as possible as per seniority of the case. The petitioners and respondent are directed to co-operate with the trial court for the early completion of trial. Further, taking into consideration the request as made by the learned counsel for the petitioner, their appearance before the trial court is dispensed with except for their appearance for the purpose of receiving the copy of the proceedings u/s 207 Cr.P.C., framing of charges, questioning under Section 313 Cr.P.C. and on the day on which judgment is to be pronounced. However, if for any particular reason, the presence of the petitioners is necessary, the trial court, at its wisdom, shall direct their appearance on those days. Consequently, connected miscellaneous petitions, if any, are closed.

Sd/-

Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

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To

1.The Additional Chief Metropolitan Magistrate,
Economic Offences II,
Egmore, Chennai.

2.Do Thro The Chief Metropolitan Magistrate,
Economic Offences II,
Egmore, Chennai.

3.Deputy Commissioner of Income Tax,
Corporate Circle-6(2),
21, Mahatma Gandhi Road,
Chennai-600 034.

+1cc to Mr.E.Sathish Kumar, Advocate SR.No.55226

+1cc to Mr.N.Baskaran, Advocate SR.No.55768

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and Crl.M.P Nos.14508 & 14511 of 2018

PL(CO)
GN(29/12/2021)