



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.11.2021

CORAM

THE HONOURABLE DR. JUSTICE G.JAYACHANDRAN

CrI.OP(MD)No.16152 of 2017

and

CrI.M.P. (MD)No.10699 of 2017

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1.Vasan Health Care Pvt. Ltd.,
Rep. by its Chairman and M.D.,
Dr.A.M.Arun

2.Dr.Smt.Meera Arun

... Petitioners/A2 and A3

Vs.

Income Tax Department,
Office of the Commissioner of Income Tax (TDS),
Coimbatore,
Rep. by Deputy Commissioner of Income Tax,
TDS Circle, Madurai.

... Respondent/Complainant

Prayer: Criminal Original Petition filed under Section 482 of the Criminal Procedure Code, to call for the records relating to C.C.No.122 of 2017, on the file of the Judicial Magistrate Court No.I, Tiruchirappalli, and quash the same.

For Petitioner No.1	: No Appearance
For Petitioner No.2	: Mr.AN.Ramanathan
For Respondent	: Mr.N.Dilipkumar
	Standing Counsel

ORDER

This Petition is filed to quash the proceedings of the Income Tax Department initiated in C.C.No.122 of 2017, pending on the file of the Judicial Magistrate Court No.I, Tiruchirappalli, in respect of non-remittance of TDS deducted by the employer from its employees to the Income Tax Department within the time prescribed.

2.When similar petitions viz., CrI.O.P.(MD)Nos.13196 to 13198 of 2016 initiated by the very same petitioners herein, for the financial year 2013 - 2014, came up before this Court, this Court following the dictum of the Hon'ble Supreme Court rendered in **Madhumillan Syntex Ltd., Vs. Union of India** reported in **2007 (11) SCC 297**, dismissed the petitions with liberty to the petitioners to seek for dispensation of their personal appearance on except the essential hearing dates. This Court is of the view that the same order to be passed in the present case as well. Accordingly,



this Petition is dismissed with liberty to the petitioners to approach the trial Court to dispense with their personal appearance as and when required. Consequently, connected Miscellaneous Petition is closed.

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Sd/-

Assistant Registrar (CS I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

smn2

To

1.The Judicial Magistrate No.I,
Tiruchirappalli.

2.The Income Tax Department,
Office of the Commissioner of Income Tax (TDS),
Coimbatore,
Rep. by Deputy Commissioner of Income Tax,
TDS Circle, Madurai.

+1 CC to M/s.N.DILIPKUMAR, Advocate (SR-36351[F] dated 29/11/2021)

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NSN(CO)

SB(06.12.2021) 2P 4C