



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.01.2022

CORAM

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

CRL.O.P.NO.2821 OF 2018

AND

CRL.M.P.NOS.1154 AND 1155 OF 2018

1) M/s.Vasan Health Care Pvt.Ltd.,
Rep. by its Managing Director,
Shri. A.M.Arun,
IV Floor, Lancor West Minister,
No.70, Dr.Radhakrishnan Salai,
Mylapore, Chennai 600 004

2) A.M.Arun

...Petitioners / Accused 1 & 2

Versus

The Deputy Director
of Income Tax (Investigation),
Unit 3(2),
Chennai 600 034

...Respondent / Complainant

PRAYER : Criminal Original Petition filed under Section 482 of Criminal Procedure Code, to call for the records relating to the E.O.C.No.179 of 2016 pending on the file of the Additional Chief Metropolitan Magistrate, Economic Offences - II, Egmore, Chennai 600 008.

For Petitioners : No appearance

For Respondent : Ms.M.Sheela,
Spl. Public Prosecutor
(Income Tax)

O R D E R

This Criminal Original Petition has been filed to call for the records relating to the E.O.C.No.179 of 2016 pending on the file of the Additional Chief Metropolitan Magistrate, Economic Offences-II, Egmore, Chennai-8.



2. The allegation made in the complaint indicates that the petitioners suppressed the details of certain accounts in order to evade the income tax of Rs.22,32,21,512/- and also claimed excess depreciation. Thereby, the prosecution initiated action against the petitioners for committing the offence of wilful evasion of Tax.

3. There is no representation on behalf of the petitioners. The learned Special Public Prosecutor (Income Tax) appearing for the respondent submitted that the 2nd petitioner is no more and this has been recorded in Crl.O.P.No.2822 of 2018 vide order dated 30.06.2021, wherein it has been held by this Court that, as the 2nd petitioner passed away, the charge has been abated and the Criminal Original Petition was dismissed as abated.

4. In view of the submission made by the learned Special Public Prosecutor (Income Tax) appearing for the respondent, the charge against the 2nd petitioner stands abated since in both the criminal original petitions, namely Crl.O.P.Nos.2821 & 2822 of 2018, the 2nd petitioner is one and the same. As far as the 1st petitioner is concerned, the allegation in the complaint itself indicate that, only when a search is conducted, certain materials could be unearthed by the Income Tax Department to prove the finding that there was wilful attempt made by the petitioners to evade the income tax.

5. Since the allegations made in the complaint is serious in nature, this Court will not exercise its jurisdiction under Section 482 of the Criminal Procedure Code. Accordingly, this Criminal Original Petition is dismissed. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

msv

To

1. The Additional Chief Metropolitan Magistrate,
Economic Offences - II,
Egmore, Chennai 600 008.
2. -do- through The Chief Metropolitan Magistrate,
Egmore, Chennai.



3. The Deputy Director
of Income Tax (Investigation),
Unit 3(2), Chennai 600 034.

4. The Public Prosecutor
High Court, Madras.

Crl.O.P.No.2821 of 2018
and Crl.M.P.Nos.1154 and 1155 of 2018

KJ(CO)
RLP(10/02/2022)