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CrI.O.P.No.15574 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2022

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

CrI.O.P.No.15574 of 2022
and CrI.M.P.No.8771 of 2022

K.Manoharan

... Petitioner

Versus

A.Devanathan

... Respondent

Prayer: This Criminal Original Petition filed under Section 482 Cr.P.C. to set aside the order dated 16.11.2021 made in C.M.P.No.2093 of 2021 in S.T.C.No.1198 of 2016 on the file of the Judicial Magistrate No.1, Salem and allow this petition.

For Petitioner : Mr.S.Kasirajan

ORDER

This Criminal Original Petition has been filed challenging the dismissal order dated 16.11.2021 made in C.M.P.No.2093 of 2021 in S.T.C.No.1198 of 2016 passed by the Judicial Magistrate No.1, Salem filed under Section 91 of Cr.P.C. requiring the Respondent/Complainant to produce the Income Tax



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Returns for the financial year 2016-2017.

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2. The Trial Court taking note of the stand of the respondent that he has not paid the income tax at the relevant point of time dismissed the petition. It is the contention of the learned counsel for the petitioner even though the respondent had admitted in his cross examination that he is an Income Tax assessee, the Trial Court has not considered the same and dismissed the petition, which is impugned herein. Hence, this Criminal Original Petition.

3. This Court is of the view that mere production of documents will not suffice to prove the document, invoking Section 91 of Cr.P.C. itself is not in accordance with law. As the respondent's stand is that he is not an assessee and the petitioner is of the view that the respondent is an assessee. The Petitioner can very well summon the concerned income tax officials to produce the documents and examine the officials so as to disprove the stand of the respondent. Such view of the matter, the order of learned Judicial Magistrate No.1, Salem rejecting the petition filed under Section 91 of Cr.P.C. does not require interference from this Court.



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4. This Court grants liberty to the petitioner to take out summons to the concerned Income Tax Officials for production of documents for examination.

6. Accordingly, this criminal original petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

07.07.2022

dhk

To

1.Special Court for POCSO Act cases
Tiruvannamalai
Tiruvannamalai District

2.The Inspector of Police
All Women Police Station
Tiruvannamalai District

4.The Public Prosecutor,
Madras High Court, Chennai



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N. SATHISH KUMAR,J.

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