**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**Dated : 17.11.2022**

**CORAM:**

**THE HONOURABLE MR. JUSTICE P.VELMURUGAN**

**Crl.R.C.Nos.1423 to 1429 of 2022**

**Crl.R.C.No.1423 of 2022**

Vinodhini ...Petitioner

Vs.

Stated represented by
The Inspector of Police,
Valangaiman Police Station,
Tiruvarur District. ...Respondent
(Crime No.524/2022)

The Criminal Revision filed under Section 397 read with 401 of Code of Criminal Procedure to call for the entire records connected with the order made in C.M.P.No.630 of 2022 (in Cr.No.524/2022 on the file of the Valangaiman Police Station, Tiruvarur District) dated 12.10.2022 by the learned District Munsif-cum-Judicial Magistrate, Valangaiman, and set aside the same and consequently direct the respondent to return the custody of the petitioner's property viz.Fire Crackers of 2020 to the petitioner.

For Petitioners : Mr.R.M.Venkatesh

For Respondent : Mr.S.Sugendran,
Additional Public Prosecutor

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**COMMON ORDER**

These criminal revisions are preferred against the dismissal of petitions filed by the petitioners under Section 451 Cr.P.C. seeking return of properties.

**2** The respondent police registered cases against the petitioners and seized the Fire Crackers stating that they kept the goods more than the licensed quantity. Therefore the petitioners have filed petitions under Section 451 Cr.P.C. seeking return of the goods. The learned District Munsif-cum-Judicial Magistrate, Valangaiman (FAC), by an order dated 12.10.2022 dismissed the petitions, against which, the petitioners are before this Court with the present revisions.

**3** When the matter came up on 20.10.2022, this Court, allowed the petitioners to take the sized goods by depositing a sum of Rs.10.00 lakhs to the account of Government of Tamilnadu and further the petitioners were directed to pay the remaining amount of goods as assessed by the Commercial Tax Inspector. The petitioners have also deposited the said amount and remaining amount of Rs.35,39,788/- as assessed by the Tax Inspector has also been paid and verified.

**4** Further Rs.17,16,575/- has been reported as GST by the Commercial Tax Officer. It is not the case of the prosecution that the petitioners have purchased the goods without paying GST and cheated the Government by evading the GST and it is the specific case of the prosecution that they have kept the goods more than the licensed quantity. Therefore the question of GST would not arise and hence the petitioners need not pay the GST amount as assessed by the Commercial Tax Officer. Now the goods have been sold out and the value of the goods had already been deposited by the petitioners in the account of Government of Tamilnadu.

**5** In view of the above, these criminal revisions are closed.

**17.11.2022**

Index : Yes/No
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To

1. The District Munsif-cum-Judicial Magistrate, Valangaiman.
2. The Inspector of Police, Valangaiman Police Station, Tiruvarur District.
3. The Public Prosecutor, High Court of Madras.

P.VELMURUGAN, J.,

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