



Crl.O.P.No.29403 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2022

CORAM

THE HONOURABLE MS.JUSTICE R.N.MANJULA

Crl.O.P.No.29403 of 2022 and
Crl.M.PNo.18013 of 2022

1. M/s.M.P.Engineers,
Represented by the Partner
Muruganantham,
Door No.25, Nachimuthunagar,
Ganapathy, Coimbatore – 641 006.

2. Muruganantham

3. K.Karpagavalli ... Petitioners

/vs/

The Income Tax Officer,
Non-Corporate Ward 2(2),
Income tax Office,
63, Race course road,
Coimbatore – 641 018.

... Respondent

Prayer : Criminal Original Petition has been filed under Section 482 of Cr.P.C. to call for the records pertaining to the proceedings in C.C.No.175 of 2018 on the file of the learned Judicial Magistrate No.III, Coimbatore and quash the same.

For Petitioners

... Ms.S.Pooja Shree



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ORDER

WEB COPY This Criminal Original Petition has been filed to quash the proceedings in C.C.No.175 of 2018.

2. The petitioners are the accused against whom the respondent has initiated a private complainant for the alleged offence under Section 276C(1) r/w. Section 278E of the Income Tax Act for the assessment of the year 2009-2010.

3. The learned counsel for the petitioners submitted that materials does not disclose the fact that the petitioner had an intention to evade from paying tax; the case has been filed after a lapse of 8 years; the petitioner himself has made a representation for reassessment by stating that his books of accounts were seized by the Central Excise Department and in spite of his best efforts, he could not get the copies of the same and hence he could not pay the tax in time; their request was accepted and the reassessment order has also been issued; in that case, the petitioners' only submission is that the petitioners did have any intention to evade from paying tax.

4. It is learnt that the trial has commenced and the respondent was



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examined as PW1 and documents have also been marked. In this circumstance, only if the petitioners are put on trial, it will come out whether the petitioners have intentionally evaded to pay tax or not. Since I do not find any valid ground to quash the proceedings by invoking powers under Section 482 of Cr.P.C., I feel it is appropriate for the petitioners to participate in trial. The petitioners are at liberty to raise all the submissions made before this Court, as their defence in trial.

5. With the above observation, this Criminal Original Petition stands dismissed. Consequently, connected miscellaneous petition is closed.

01.12.2022

Index: Yes/No
Internet: Yes/No
Speaking/Non speaking order
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R.N.MANJULA ,J.

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