



*CRL.O.P.No.23069 to 23071 of 2014
and
CRL.O.P.Nos.29667 to 29669 of 2015*

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G. CHANDRASEKHARAN, J.

Today, the matters are listed under the caption “for being mentioned”.

2. The learned counsel appearing for the petitioner submits that there were observations in paragraph Nos.15 and 16 of the order of this Court dated 16.06.2022 that “the wilful and deliberate concealment of true and correct income by not filing the return of income within the time stipulated is clearly and plainly evident from the facts of this case. The complaint allegations, if taken as it is, clearly make out a case for prosecuting the petitioner for the offences mentioned in the complaint ” These observations will prejudice the case of the petitioner, if the case is taken up for trial before the trial Court. Thus, he prayed that, a direction may be issued to the trial Court to dispose of the case without being influenced by any of the observations made in the order of this Court.



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3. The learned counsel appearing for the Income Tax Department submits that these observations cannot be made in the light of Section 362 Cr.P.C.

4. Section 362 of Cr.P.C reads as under:-

“Court not to alter judgement:-

Save as otherwise provided by this Code or by any other law for the time being in force, no Court, when it has signed its judgment or final order disposing of a case, shall alter or review the same except to correct a clerical or arithmetical error”.

5. This Court is not going to alter or review the judgment. The observation that the trial Court has to dispose of the case on merits and in accordance with law without being influenced by any of the observations made in the order is a routine order and that was omitted to be included in the order. Accordingly, paragraph No.16 of the order dated 16.06.2022 shall be substituted by the following:-

16. The complaint allegations, if taken as it is,



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clearly make out a case for prosecuting the petitioner for the offences mentioned in the complaint. This Court is of the considered view that this case must go to trial and the trial Court has to take informed decision by recording the evidence of the parties, without being influenced by any of the observations made in this order. In this view of the matter, this Court finds no merit in all these petitions and all these six Criminal Original Petitions are dismissed. Consequently, connected Miscellaneous Petitions are closed.

6. Registry is directed to carry out necessary amendment in the order dated 16.06.2022 and issue fresh order copy to the parties.

18.07.2022

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