

115

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CRM-M-4039-2022 (O&M)

Date of decision : 11.02.2022

Sumati Hari and another

...Petitioners

Versus

The Assistant Director of Income Tax (Inv-I), Chandigarh

...Respondent

CORAM: HON'BLE MR. JUSTICE VIKAS BAHL

Present: Mr. Aman Bansal, Advocate for the petitioners.

Mr. Denesh Goyal, Sr. Standing Counsel for the respondent.

(Through Video Conferencing)

VIKAS BAHL, J. (ORAL)

This is a petition filed under Section 482 of Cr.P.C. for quashing of impugned complaint dated 02.04.2019 (Annexure P-1) filed under Sections 276-B, 276-C and 277 of the Income Tax Act, 1961 read with Section 417 of the Indian Penal Code, 1860 as well as impugned summoning order dated 03.01.2020 (Annexure P-2) and all the consequential proceedings arising therefrom.

After arguing for sometime, learned counsel for the petitioners seeks permission of this Court to withdraw the present petition

with liberty to the petitioners to take up all the points as raised in the present petition and available to them, at the relevant stage before the trial Court.

In view of the above, the present petition is dismissed as withdrawn with liberty aforesaid.

Learned counsel for the petitioners has further stated that there are four accused in the present case and even the husband of petitioner No.1 is accused and is facing trial. It is submitted that petitioner No.1 is a lady and has to take care of her minor children and is resident of Jalandhar whereas the proceedings are pending in Chandigarh. It is further submitted that petitioner No.2 is 69 years old who is suffering from ill health inasmuch as he has to undergo dialysis and is also resident of Jalandhar, thus, prays that personal appearance of petitioner Nos.1 and 2 before the trial Court may kindly be exempted.

Keeping in view the abovesaid prayer made and in view of facts as stated by the learned counsel for the petitioners that petitioner No.1 is a lady and she has to take care of her minor children and is resident of Jalandhar whereas the proceedings are pending in Chandigarh and that petitioner No.2 is 69 years old and is suffering from liver ailment and has to undergo dialysis and he is also resident of Jalandhar whereas the proceedings are going on in Chandigarh and the fact that husband of petitioner No.1 is also an accused who is facing trial, thus, the personal appearance of petitioner Nos.1 and 2 before the trial Court is exempted, subject to the following conditions:-

- i) they shall be represented through their counsel;
- ii) shall not delay/stall the trial proceedings;
- iii) shall not dispute their identity as accused;
- iv) shall have no objection if the prosecution evidence is recorded in their absence but in the presence of their counsel;
- v) shall appear before the trial Court as and when required by the trial Court;
- vi) any other condition which the trial Court may impose.

All the pending miscellaneous applications, if any, stand disposed of in view of the abovesaid order.

11.02.2022

Pawan

**(VIKAS BAHL)
JUDGE**

Whether speaking/reasoned:- Yes/No

Whether reportable:- Yes/No