IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2023

CORAM :

THE HONOURABLE MR. JUSTICE SUNDER MOHAN

Criminal Original Petition No.5735 of 2021
and
Crl.M.P.No. 3704 of 2021

1. S.Jagannathan

2. J.Selvambal ... Petitioner/Accused Nos.1 & 2

Versus

1.State by
The Inspector of Police
Vellakoil Police Station,
Tiruppur District
(Crime No.67/2021)

2.R. Ponnusamy,
Assistant Commissioner
(Sales Tax), Vellakoil,
Commercial Tax Office,
7/20, Tiruppur Road,
Kangayam, Tiruppur District. ... Respondents /Complainants

PRAYER : Criminal Original Petition has been filed under Section 482 of the Criminal Procedure Code seeking to call for the records relating to the the impugned FIR in Crime No.67 of 2021 on the file of the first respondent police and quash the same.

For Petitioner : Mr.N.Manoharan

For R1 : Mr.Leonard Arul Joseph Selvam
Government Advocate (Crl. Side)

For R2 : Mr.M.Venkateswaran
Special Government Pleader (Taxes)

ORDER

This Criminal Original Petition has been filed to quash the FIR registered for the alleged offence under Sections 379 and 427 of the Indian Penal Code.

2. It is alleged that the petitioners were partners in running a business in the name and style of Sri Madurambigai Spinning Mills Pvt. Ltd., and during the course of the their business, they committed default in payment of Sales Tax to the tune of Rs.65,95,392/-. Out of said dues, the petitioners have paid a sum of Rs.22,00,000/- and there is a balance due amount is Rs.43,95,392/-. Since they had not paid the Tax due to the second respondent their properties were attached. However, the petitioners without the knowledge of the second respondent had sold certain proprties and further caused damage to some properties and hence were liable under Section 379 and 427 of IPC.

3. The learned counsel appearing for the petitioners would submit that the subsequent to the registration of the FIR, all the dues were paid to the Department and as such there is no intention to cause loss to the Department and hence, continuation of the investigation would be an abuse of process of law.

4. The learned counsel appearing for the second respondent/Commercial Tax Department fairly conceded that the petitioners have paid the entire Tax along with interest due and there is no balance due to them as on 08.03.2023. The learned counsel also produced the letter dated 08.03.2023 sent by the Assistant Commissioner of Vellakovil Assessment Circle giving the details of payments made by the petitioners. The learned counsel for the second respondent also fairly submitted that in view of the subsequent development he has no objection for quashing the impugned FIR.

5. This Court on perusal of the FIR and taking note of the subsequent development and the submission of the learned counsel for the respondent, without going into the merits of the allegations in the FIR finds that the petitioners have paid all the amounts tax due to the respondents. This is confirmed by the letter of the Assistant Commissioner, Vellakovil Assessment Circle dated 08.03.2023. In such circumstances no useful purpose would be served by keeping the FIR pending. Hence the impugned FIR is quashed and the Criminal Original Petition is allowed. Consequently, the connected miscellaneous petition is closed.

16.03.2023

jv

Index: Yes/No
Speaking Order / Non-Speaking Order
Neutral Citation: Yes / No

To

1.The Inspector of Police
Vellakoil Police Station,
Tiruppur District

2.The Public Prosecutor
High Court of Madras
Chennai – 600 104.

SUNDER MOHAN, J

jv

Criminal Original Petition No.5735 of 2021
and Crl.M.P.No. 3704 of 2021

16.03.2023