



Crl.O.P.No.22018 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2023

CORAM

THE HON'BLE MR.JUSTICE N.ANAND VENKATESH

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1. M/s.Shree Manickkam Infrastructure P Ltd.,
Represented by its Principal Officers.

2. Shri S P. S Manickkam

... Petitioners

Vs.

Parimelalagan,
Income Tax Officer,
TDS Ward -3 (2),
Chennai

... Respondent

Criminal Original Petition under Section 482 of the Criminal Procedure Code praying to set aside the Order dated 19.09.2023 passed in Criminal M.P.No.23405 of 2023 in Criminal Appeal No.551 of 2023, passed by the Principle Session Judge, Chennai and consequently, allow the Crl.MP No.23405 of 2023 in Crl.A No.551 of 2023 as prayed for and pass such further or other orders.

For Petitioner : Mr.T.Saikrishnan

ORDER

This petition has been filed challenging the order passed by the



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Court below in Crl M.P.No.23405 of 2023 dated 19.09.2023, dismissing the application filed by the petitioners seeking for suspension of sentence pending in Criminal Appeal No.551 of 2023.

2. Heard Mr.T.Saikrishnan, learned Senior Counsel, appearing on behalf of the petitioners and this Court has carefully considered the materials available on record.

3. The petitioners were convicted and sentenced in the following manner :-

Sl.No.	Rank of the petitioner	Alleged Offence u/s.	Punishment
1.	1 st petitioner (A1)	276(B) r/w. 278(B) of the Income tax Act	Fine of Rs.50,000/-.
2.	2 nd petitioner /A2	276(B) r/w.278 (B) of the Income Tax Act	Imprisonment for 1 year Rigorous Imprisonment and to pay a fine of Rs.25,000/- and in default to undergo SI for three months.

4. The judgement was passed by the Additional Chief Metropolitan Magistrate (E.O.I), Egmore, Chennai in E.O.CC No.201 of 2018 dated 17.08.2023. The Trial Court had suspended the sentence till



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15.09.2023.

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5. Aggrieved by the above judgement, the petitioner filed Crl A No.551 of 2023. The petitioners also filed an application for suspension of sentence. The Court below had dismissed the application on the ground that by the time the application was heard, the period for which the trial Court had suspended the sentence has expired. Aggrieved by the same, this Criminal Original petition has been filed before this Court.

6. Taking into consideration the facts and circumstances of the case, this Criminal Original Petition is disposed of in the following terms:-

a) The petitioner is directed to surrender before the Principal Session Judge, Chennai on 29.09.2023 and shall file a bail application.

b) The Principle Session Judge, Chennai, shall enlarge the petitioner on bail subject to necessary conditions and



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- c) The petitioners shall be present before the Court during the hearing dates without fail.

22.09.2023

Index : Yes/No
Speaking order: Yes/No
Neutral citation: Yes/No
rjr/rka

Note : Issue order copy on 25.09.2023

To

1. Principal Session Judge, Chennai,
2. The Public Prosecutor, High Court, Madras



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N.ANAND VENKATESH,J

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