IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.06.2024

CORAM:

THE HON'BLE **MR.JUSTICE M.DHANDAPANI**

Crl.RC.No.942 of 2024
and
Crl.MP.No.7914 of 2024

Varadarajan Kumaravel
PAN : AGDPK6164G ...Petitioner

Vs.

The Assistant Commissioner of Income Tax,
Non-Corporate Circle-13(1),
Annexe Building, 4th Floor, Room No.407,
No.121, Nungambakkam High Road,
Chennai – 600 034.
...Respondent

Criminal Revision case filed under Section 397 r/w 401 of Cr.P.C. to call for the records of the order dated 13.07.2023 passed in Crl.MP.No.3990 of 2022 in E.O.C.C.No.156 of 2016 on the file of the Additional Chief Metropolitan Magistrate (E.O.II) Egmore, Chennai-600 008, set aside the same and consequently discharge the petitioner in E.O.C.C.No.156 of 2016.

For Petitioner : Mr.M.Elumalai

For Respondent : Mr.C.Muralikrishnan

ORDER

This Criminal Revision Case has been filed seeking quashment of the order dated 13.07.2023 passed in Crl.MP.No.3990 of 2022 in E.O.C.C.No.156 of 2016 on the file of the Additional Chief Metropolitan Magistrate (E.O.II) Egmore, Chennai.

2. The petitioner has filed a petition u/s 245(1) of Cr.P.C. seeking to discharge him from the charges under Section 276CC of Income Tax Act in E.O.C.C.No.156 of 2016 before the Additional Chief Metropolitan Magistrate (E.O.II), Egmore, Chennai, which was dismissed by the trial vide impugned order, dated 13.07.2023. Challenging the same, the petitioner has filed the present revision.

3. Though very many grounds have been raised by the petitioner against the order impugned, however, when the matter is taken up for hearing today, the learned counsel appearing for the petitioner submitted that the petitioner would contest the case and this Court, without going into the merits of the case may dispense with the appearance of the petitioner before the trial court.

4. Though such a prayer has been sought for, however, it is to be

pointed out that the presence of the petitioner cannot be dispensed with in toto. In such view of the matter, this Court, without going into the merits of the case, directs that the appearance of the petitioner before the trial court is dispensed with except for his appearance for the purpose of receiving copies u/s.207 and questioning under Section 313 Cr.P.C. and on the day on which judgment is to be pronounced. However, if for any particular reason, the presence of the petitioner is necessary, the trial court, at its wisdom, shall direct his appearance on those days.

5. Accordingly, this Criminal Revision Case is dismissed. Consequently, the connected miscellaneous petition is closed.

10.06.2024

skt

Index : Yes/No
Speaking order : Yes/No
NCC : Yes/No

M.DHANDAPANI, J.

skt

To

1. The Assistant Commissioner of Income Tax,
   Non-Corporate Circle-13(1),
   Annexe Building, 4th Floor, Room No.407,
   No.121, Nungambakkam High Road,
   Chennai – 600 034.

2. The Additional Chief Metropolitan Magistrate (E.O.II),
   Egmore, Chennai.

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