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Crl.R.C.No.669 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.07.2024

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

**Crl.R.C.No.669 of 2021
And
Crl.M.P.No.10774 of 2021**

1.Visharada Charitable Trust
Represented by its Managing Trustee
Vijaya Kumar Lohia

2.Vijaya Kumar Lohia

... Petitioners

Vs.

The Member – I
Appropriate Authority
Income Tax Department
Chennai – 34.

... Respondent

Prayer:

Criminal Revision Case filed under Section 397 read with 401 of Criminal Procedure Code, seeking to set aside the order dated 22.10.2018 passed by the learned Principal Sessions Judge at Chennai in Crl.A.No.231 of 2010 confirming the judgment passed by the Additional Chief Metropolitan Magistrate, (E.O-I), Egmore, Chennai in E.O.C.C.No.594 of 2002 and thereby acquit the accused of the charge in E.O.C.C.No.594 of 2002.

For Petitioners : Mr.P.Ramesh Kumar
For Respondent : M/s.M.Sheela
Special Public Prosecutor (I.T.)



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ORDER

The criminal revision case has been filed seeking to set aside the order dated 22.10.2018 passed by the learned Principal Sessions Judge at Chennai in Crl.A.No.231 of 2010 confirming the judgment passed by the learned Additional Chief Metropolitan Magistrate, (E.O-I), Egmore, Chennai in E.O.C.C.No.594 of 2002 and thereby acquit the accused of the charge in E.O.C.C.No.594 of 2002.

2.The learned counsel for the petitioner submitted that the petitioners were convicted for the offence under the Income Tax Act in E.O.C.C.No.594 of 2002 on the file of the learned Additional Chief Metropolitan Magistrate, (E.O-I), Egmore, Chennai, against which, the petitioners preferred appeal in Crl.A.No.231 of 2010 before the learned Principal Sessions Judge at Chennai and the lower Appellate Court vide order dated 22.10.2018 dismissed the said appeal. Hence, the petitioners preferred this revision.

3.The learned counsel for the petitioner further submitted that during the pendency of this revision, the petitioners paid the entire amount and compounded the offence with the respondent Department.



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4.The learned Special Public Prosecutor (I.T.) submitted that the petitioners paid the compounding fee and other amount and the offence was compounded by the competent Authority on 12.10.2021.

5.Since the offence has already been compounded, the order dated 22.10.2018 passed by the learned Principal Sessions Judge at Chennai in Crl.A.No.231 of 2010 confirming the judgment passed by the learned Additional Chief Metropolitan Magistrate, (E.O-I), Egmore, Chennai in E.O.C.C.No.594 of 2002 is set aside. This criminal revision case is allowed. Consequently, the connected miscellaneous petition is closed.

09.07.2024

pri
Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

- 1.The Principal Sessions Judge at Chennai.
- 2.The Additional Chief Metropolitan Magistrate, (E.O-I),
Egmore, Chennai.
- 3.The Member – I
Appropriate Authority
Income Tax Department
Chennai – 34.

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