IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.04.2024

CORAM

THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN

Crl.OP.No.10684 of 2024
and
Crl.MP.No.7298 of 2024

Vidhya Nagarajan ... Petitioner

Vs.

Prabhavathi ... Respondent

Prayer: Criminal Original Petition is filed under Section 482 of Criminal Procedure Code, pleased to set aside the order dated 03.02.2024 made in C.M.P.No.9725 of 2023 in STC.No.330 of 2022 on the file of the learned Judicial Magistrate FTC-I, Erode.

For Petitioner : Mr.C.S.Saravanan

O R D E R

This Criminal Original petition is to set aside the order passed by the trial Court which has disallowed the part of the prayer sought in the petition filed under Section 91 of Cr.P.C.

2. The accused in a complaint under Section 138 of Negotiable Instruments Act, pending trial had sought for production of Income Tax particulars and GST particulars of the complainant.

3. The trial Court after considering the prayer to putforth probable defence to rebut statutory presumption, production of Income Tax returns for the financial year 1920 is necessary and hence allowed the petition partly. In so far as GST Statement, the trial Court has observed that the complainant's firm is not a registered firm under GST Act as per the statement of the complainant and therefore there is no necessity to direct the complainant to produce documents.

4. This Court confirm the order of the trial court. Further hold that transaction between the complainant and the accused is not in connection with any business dealing. Therefore, there is no necessity for production of GST Accounts to the accused person. Hence, this Criminal Original Petition is dismissed. Consequently, the connected miscellaneous petition is closed.

30.04.2024

Vv

To

1. The Judicial Magistrate,
   FTC-I, Erode

2. The Public Prosecutor,
   High Court of Madras,
   Chennai.

Dr.G.JAYACHANDRAN,J.

Vv

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