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CrI.O.P.(MD)No.13753 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

CrI.O.P.(MD) No.13753 of 2022

and

CrI.M.P.(MD).No.8784 of 2022

Samidurai Rajinikanth

... Petitioner

Vs.

The Principal Commissioner of Income Tax
Trichy-2
No.44, Williams Road,
Cantonement,
Trichy.

...Respondent

PRAYER: Criminal Original Petition is filed under Section 482 of Cr.P.C, to call for the records pertaining to C.C.No.52 of 2016 on the file of the learned Judicial Magistrate, Thanjavur District and quash the same.

For petitioner : Mr.PMN.Bhagavath

For Respondent : Mr.N.Dilipkumar

ORDER

This petition has been filed seeking to quash the proceedings in C.C.No.52 of 2016 on the file of the learned Judicial



Magistrate, Thanjavur District against the petitioner herein.

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2. The case of the prosecution is that the accused had deposited a sum of Rs.54,50,000/- with a Banking Company and a sum of Rs.70,80,000/- in a Saving Bank Account, TDS deduction on rent of Rs.37,31,415/- and TDS deduction on salary of Rs.4,20,000/-, during the financial year 2012-2013. However, the accused had neither paid any tax nor submitted any return of income. Hence, a show cause notice dated 27.04.2016, was issued to the accused and the accused has filed a written submission dated 07.05.2016. However, the reasons explained by the accused are not acceptable. Hence, the second respondent has filed a complaint under Section 200 Cr.P.C against the accused before the learned Judicial Magistrate, Thanjavur, and the same was taken on file in C.C.No.52 of 2016.

3. The learned counsel appearing for the petitioner would submit that a false case has been foisted against the petitioner and there is no specific allegation as against the petitioner.

4. The learned counsel appearing for the respondent would submit that there are materials available to proceed with the case as



against the petitioner herein and at the threshold, the criminal proceedings cannot be quashed and the charges against the petitioner have to be gone into only at the time of trial and hence, he prayed for dismissal of the petition.

5. In the above circumstances, the trial court has rightly taken the case on file and this Court is of the considered view that no prejudice would be caused to the petitioner, if he is subjected to due trial as sufficient opportunity would be given to the petitioner to put forth his defence. The petitioner cannot be let by quashing the charges framed against him as that would completely undermine the alleged act, which is the subject matter of criminal trial pending against him. Useful reference in this regard can be made to the decision of the Hon'ble Apex Court in ***State of Haryana – Vs - Bhajan Lal (1992 SCC (Crl.) 426)***

6. For the reasons aforesaid, this Court finds no ground or scope to quash C.C.No.52 of 2016, pending on the file of the learned Judicial Magistrate, Thanjavur. Accordingly, this Criminal Original Petition is dismissed.



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7. The learned counsel appearing for the petitioner would submit that this Court may consider to dispense with the personal appearance of the petitioner before the court below.

8. Taking into consideration the request as made by the learned counsel for the petitioner, the appearance of the petitioner before the trial court is dispensed with except for his appearance for the purpose of receiving the copy of the proceedings u/s 207 Cr.P.C., framing of charges, 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. Connected miscellaneous petition is closed.

19.03.2024

Index : Yes/No
Internet : Yes/No
ssb

To

1. The Judicial Magistrate, Thanjavur District.

2. The Principal Commissioner of Income Tax
Trichy-2
No.44, Williams Road,
Cantonment,
Trichy.



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3.The Additional Public Prosecutor,
Madurai Bench of Madras High Court,
Madurai.



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M.DHANDAPANI. J.

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