



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2025

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CORAM

**THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

CRL OP No. 32273 of 2024

1. Disc Assets Lead India Limited
Rep By Its Managing Director,
V. Janarthanan, S/o. S. Vivekanandan,
No. 8, Ramamoorthy Road,
Chinnachokkikulam,
Madurai 625 002

2.V. Janarthanan
Managing Director,
No.8, Ramamoorthy Road,
Chinnachokkikulam,
Madurai 625 002

3.N.Arun Kumar
Joint Managing Director,
No.8, Ramamoorthy Road,
Chinnachokkikulam, Madurai 625 002

4.N.Umashankar
Joint Managing Director,
No.8, Ramamoorthy Road,
Chinnachokkikulam, Madurai 625 002



Petitioner(s)

Vs

Respondent(s)

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1. Income Tax Department, Madurai
O/o. The Commissioner Of Income
Tax (tds), Coimbatore, Represented By
Aruna Bagavathy , I.R.S. Deputy
Commissioner Of Income Tax, Tds
Circle, Madurai 625002

PRAYER

To call for the entire records pertaining to the compliant dated 10.05.2018 in CC.No. 2/2018 on the file of Additional Chief Judicial Magistrate, Madurai and quash the same to get appropriate orders.

For Petitioner(s): Mr.S. Dhakshnamoorthy

For Respondent(s): Mrs.M.Sheela
Senior Standing Counsel For
(Income Tax)

ORDER

(Order of the Court was made by S.M.Subramaniam J.)

The present criminal original petition has been instituted to quash the complaint dated 10.05.2018 in CC.No.2 of 2018 on the file of the Additional Chief Judicial Magistrate, Madurai.



2. Income Tax department filed a complaint for non-remittance of TDS

within the stipulated time as required under Income Tax Act.

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3. Learned counsel for petitioners would submit that entire properties belong to petitioners have been attached and the 1st petitioner being a company, is not in a position to settle the dues. That apart, enforcement directorate has attached properties.

4. In such circumstances, petitioners may file an appropriate defence statement in CC.No.2 of 2018, and Court can adjudicate the issues and decide on merits. Contrarily, High Court at this juncture cannot quash entire proceedings, which may cause prejudice to the interest of Income Tax Department. Pertinently, criminal case registered in CC.No.9 of 2019 is subjudiced before the Special Court under TNPID Act. When all these cases are pending, quashment of complaint filed by Income Tax Department is undesirable. Therefore, petitioners are at liberty to defend their case before the Court concerned in the manner known to law.



5. In the event of any defence statements filed, further opportunity may

be provided to the petitioners to defend their case.

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6. With these observations, the Criminal Petition Petition is dismissed.

Consequently, the connected miscellaneous petitions, if any, are closed.

(S.M.SUBRAMANIAM J.)(MOHAMMED SHAFFIQ J.)

27-10-2025

gd

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No



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S/o. The Commissisoner Of Income
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**S.M.SUBRAMANIAM J.
AND
MOHAMMED SHAFFIQ J.**

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