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CRL MP No. 22764 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

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THE HON'BLE MRS.JUSTICE T.V.THAMILSELVI

CRL MP NO. 22764 OF 2025

AND

CRL RC NO. 2589 OF 2025

R.Rajagopalan,
Managing Director
M/s.Wellwin Industries Limited
No.18-A, Panchayat road , Perungudi,
Chennai-600091.

..Petitioner(s)

Vs

The Tax Recovery Officer- III
O/o. Commissioner of Income Tax -III,
NO.121, Mahathma Gandhi Salai ,
Chennai-600034.

..Respondent(s)

To suspend the sentence, the fine imposed by the trial court has been paid pending the disposal of the Criminal revision filed against the judgement and degree dt. 30.10.2025 passed in Criminal Revision case No. 218/2022 by the Principal Sessions Judge, Chennai confirming the judgment dt. 23.08.2022 passed in EOCC No. 25/2014 dt. 23.08.2022 on the file of the Learned Additional Chief Metropolitan Magistrate (E.O.I), Egmore, Chennai.

For Petitioner(s):	Mr. S.Sivaraman
For Respondent(s):	No appearance

Order



This Criminal Miscellaneous Petition has been filed by the petitioner seeking suspension of sentence imposed by the learned Principal Sessions Judge, Chennai, in Crl.A.No.218 of 2022 dated 30.10.2025 confirming the judgment dated 23.08.2022 passed in EOCC No.25 of 2014 dated 23.08.2022 on the file of Addl.Chief Metropolitan Magistrate (E.O.I), Chennai.

2. The petitioner herein is the accused in E.O.C.C.No.25 of 2014 on the file of the learned Addl. Chief Metropolitan Magistrate, (E.O.I), Egmore, Chennai. He was found guilty of the offences under Section 276(C)(2) r/w 278-B and 276 of Income Tax Act, 1961. He has been convicted and sentenced as under:

S.No.	Conviction	Sentence
1	Section 276(C)(2) of Income Tax Act	to undergo rigorous imprisonment for a period of one year and to pay fine of Rs.50,000/-, in default to undergo simple imprisonment for three months.
2	Section 276 of Income Tax Act	to undergo rigorous imprisonment for a period of one year and to pay fine of Rs.50,000/-, in default to undergo simple imprisonment for three months.

Aggrieved by the same, the petitioner had filed this Criminal Revision Case and consequently, he filed the present miscellaneous petition.

3. The learned counsel for the petitioner/accused would submit that he has been falsely implicated in this case as if the accused company was in



arrears of tax, interest and penalty to the tune of Rs.2,64,08,548/- for the period from 1998-1999 till February 2014 to the complainant. He would submit that he is a senior citizen aged about 73 years. He would further submit that there are arguable points available in the Criminal Revision case and the petitioner/accused has got a fair chance of succeeding in the Criminal Revision case and hence, the substantive sentence imposed against the petitioner/accused may be suspended. He would submit that the petitioner is ready to abide the condition imposed by this Court.

4. Per contra, the learned Government Advocate (Criminal Side) appearing for the respondent/State raised serious objection for allowing this petition. Further, he would contend that the evidences recorded from the prosecution witnesses would prove the case of the prosecution beyond reasonable doubt. According to him, interference of this Court is not necessary in the findings arrived at by the trial Court.

5. Heard the learned counsel appearing on either side and also perused the materials placed on record.

6. Considering the fact that he is aged about 73 years and considering the facts and circumstances of the case coupled with the quantum of punishment



imposed upon the petitioner, also by considering the submissions of the learned counsel for the petitioner and the learned Government Advocate (Crl. Side) appearing for the respondent police, further this Criminal Revision case is not likely to be taken for final hearing in the near future, this Court is of the view that the substantive sentence of imprisonment alone can be suspended on certain conditions.

7. Accordingly, till the disposal of the Criminal Revision case, the substantive sentence of imprisonment imposed by the learned trial Judge is alone suspended and bail are granted on the following conditions:

(a) The petitioner/accused is ordered to be released on bail, on their executing a separate bond **for a sum of Rs.25,000/- (Rupees Twenty Five Thousand only)** with two sureties, **in which one surety must be a blood surety**, each for a like sum to the satisfaction of the **learned Principal Sessions Judge, Chennai.**

(b) The petitioner/accused and the sureties shall affix their photographs and Left Thumb Impressions in the surety bonds and the Magistrate may obtain a copy of their Aadhaar Cards or Bank Pass Books to ensure their identities.

(c) **The petitioner shall appear before the Trial Court as and when required, until the disposal of the Criminal Revision**



case and if he is not able to appear before the trial Court on any day, he shall make arrangements to file an application under Section 317 Cr.P.C. and shall appear before the trial Court on any other day in lieu of the date of his absence, as directed by the trial Court.

8. With the above directions, this Criminal Miscellaneous Petition is ordered.

27-11-2025

RPP

To

1. Principal Sessions Judge, Chennai
2. Addl. Chief Metropolitan Magistrate, (E.O.I), Egmore, Chennai
3. The Tax Recovery Officer- III O/o. Commissioner of Income Tax -III, No.121, Mahathma Gandhi Salai , Chennai-600034.



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T.V.THAMILSELVI J.

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