



IN THE HIGH COURT OF JUDICATURE AT MADRAS DATED: 24



CORAM THE HONOURABLE MR JUSTICE M. NIRMAL KUMAR CRL MP

NO. 22361 of 2025 IN CRL A NO. 1796 OF 2025

P.Santhanakrishnan S/o.M.Periyasamy, was working as
Deputy Commercial Tax Officer, Rowing squad No.3,
Enforcement Central , Greens Road, Chennai-6 having
residing at No.4/1, Sasthri ngar, Neaer Ambika Empire Hotel,
Vadapalani, 100 Feet Road, VTC Vadapalani, Chennai-600
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Petitioner(s)

Vs

State rep by the Inpsector of Police Vigilance and Anti
Corruption, City Special Unit III, Chennai-35

Respondent(s)

For Petitioner(s):

M.Mohammed Rafi R.Joe Anand K.S.D.Vignesh P.Dhanush
Adhithya M.Dheepan Raj

For Respondent(s): Mr. Leonard Arul Joseph Selvam
Additional Public Prosecutor
Vigilance and Anti-Corruption Wing

ORDER

The petitioner / A2 in CC.No.12 of 2025, was convicted by the Trial Court by
Judgement dated 27.10.2025, for offences under Section 10 of the Prevention of
Corruption Act, 1988 and Section 465 of IPC. The petitioner was sentenced to
undergo 1 year rigorous imprisonment and pay a fine of Rs.1000/- and in
default to undergo simple imprisonment for 3 months for the offence committed
under Section 10 of the Prevention of Corruption Act, 1988. For the offence
committed under Section 465 of IPC, the petitioner was sentenced to undergo
rigorous imprisonment for 1 year and pay a fine of Rs.1000/-, in default to



undergo simple imprisonment for 3 months. Challenging the said order, the petitioner has preferred this suspension of sentence petition.

2.The case of the prosecution is that, A1 was working as a Commercial Tax Officer, Group IV, in Enforcement, Chennai (Central), i/c. Roving Squad – III, Chennai, during the period from 23.05.2010 to 30.06.2012. The petitioner / A2 was working as a Deputy Commercial Tax Officer in Roving Squad – III, Chennai, during the period from 06.01.2010 to 19.06.2013.

3.While so, a complaint was received from one M/s. Sri Venkateswara Engineers, stating that they are having two Poclain and two JCB and they used to lend the above vehicles on contract basis and the main orders are from the Corporation of Chennai. Finding some irregularity in payment of commercial tax, the goods detention notice was issued by the petitioner and the same was served on the driver of the de facto complainant on 08.12.2010. It is their further case that A1 had reduced the compounding fee from Rs.4,12,500/- to Rs.2000/- by order dated 27.06.2012. Thereafter, for this service illegal gratification of a sum of Rs.40,000/- was demanded.



4. On 02.08.2012, at about 14.55 hrs. at St. Isabel's Hospital's canteen in

Mylapore, A1 had reiterated his earlier demand and obtained a payment of

Rs.40,000/- and he had induced A2 / the petitioner to show favour to the de

facto complainant and insisted him to sign ante dated letter, i.e., 27.06.2012 and

thereafter consent letter had been obtained and reduced compounding fee was

collected.

5. During the investigation, it was found that on 28.07.2012, the petitioner had

forged signature of witness, Selvakumar and cash receipts have been prepared.

Hence, the case was registered against A1 and A2. Thereafter, a trap was laid

successfully and A1 was caught red handed and investigation proceeded and

that time forgery of documents was also found.

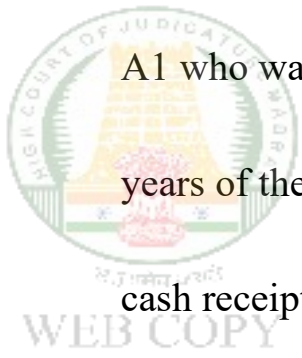
6. PW.1 to PW.18 were examined on the side of the prosecution and Ex.P.1 to

Ex.P.44 have also been marked. MO1 to MO5 have been produced and the

Trial Court had convicted the petitioner as stated above.

7. The contention of the learned counsel for the petitioner is that the petitioner's

name does not find place in FIR and the trap had been completed only against



A1 who was caught red handed. The petitioner's name was included after 2

years of the occurrence, stating that he was involved in preparation of forged

cash receipts. The petitioner has been falsely implicated in this case and the

forgery had not been proved in the manner known to law and the Trial Court

had wrongly convicted the petitioner. He would further submit that the Trial

Court had suspended the sentence for 1 month till 26.11.2025.

8. The learned Additional Public Prosecutor would submit that A2 and A1 had

connived together and demanded illegal gratification from the *de facto*

complainant who was hiring Poclain and JCB to the Corporation of Chennai.

He would further submit that a penalty of Rs.4,12,500/- has been raised and

thereafter both connived and reduced the penalty to Rs.2000/- after getting

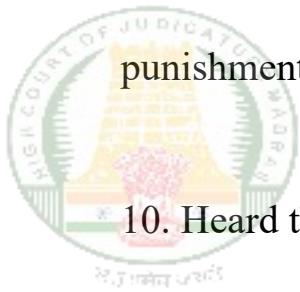
confirmation of demand of bribe amount of Rs.40,000/-.

9. He would further submit that the petitioner has issued an ante dated letter and

forged the signature of PW5. The Trial Court confirmed that the signature has

been forged. The Trial Court considering the petitioner's role in the case,

though he was not initially made an accused during the trial had imposed the



punishment stated supra. Therefore, he prayed for the dismissal of this petition.

10. Heard the learned counsel on either side and perused the records.

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11. Finding that there are arguable points involved in this appeal and it would take some time for the appeal to be taken up for final hearing, this Court is inclined to suspend the sentence imposed on the petitioner.

12. Accordingly, the substantive sentence of Imprisonment imposed on the petitioner is suspended till the disposal of the appeal and he is ordered to be enlarged on bail, on condition that he shall execute a bond for a sum of Rs.10,000/- (Rupees Ten thousand only) with two sureties, each for a like sum to the satisfaction of the trial Court.

13. Further, the petitioner shall appear before the Trial Court on the first working day of English Calendar once in three month at 10.30 a.m., until the disposal of the criminal appeal and if he is not able to appear before the Trial Court on that 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.

14. Accordingly, this Criminal Miscellaneous Petition is ordered.



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To

State rep by the Inspector of Police Vigilance and Anti Corruption,

City Special Unit III, Chennai-35

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M. NIRMAL KUMAR, J.

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24.11.2025