



(CRL OP(MD)No.12532 of 2025)

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
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(Criminal Jurisdiction)

Date : 20/08/2025

PRESENT

THE HONOURABLE MR.JUSTICE P.VADAMALAI

CRL OP(MD).Nos.12532 & 12732 of 2025

Mohamad Noor
S/o.Najar Basha,

: Petitioner/ Accused Rank
Not known
(CRL OP(MD)No.12532 of 2025)

1.Saga Hussain,
S/o.Jahn Batsa,

2.Rajesh Kumar,
S/o.Balasubramani.

: Petitioner/ Accused Rank
Not known
(CRL OP(MD)No.12732 of 2025)

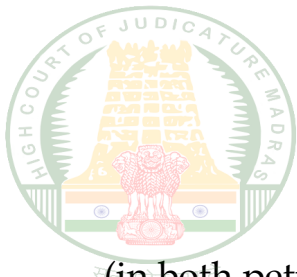
Vs

State rep.by the
Inspector of police,
CCB Police Station,
Madurai City,
Crime No.27 of 2025

.. Respondent/ Complainant
(in both petitions)

(CRL OP(MD)No.12532 of 2025)
For Petitioner : Mr.S.M.A.Jinnah,

(CRL OP(MD)No.12732 of 2025)
For Petitioner : DR.R.Alagumani,



(CRL OP(MD)No.12532 of 2025)

(in both petitions)

For Respondent : Mr.T.Senthil Kumar,
Additional Government Pleader

PETITIONS FOR BAIL Under Sec.483 of BNSS

COMMON PRAYER:- For Bail in Crime No.27 of 2025 on the file of the Respondent.

COMMON ORDER: This Court made the following common order :-

The petitioner/Accused Rank Not known in CrI.OP(MD)No.12532 of 2025, who was arrested and remanded to judicial custody on 26.06.2025 for the offences punishable under Sections 409, 465, 466, 468, 477A of IPC and 66C, 66D of Information Technology Act 2000, in Crime No.27 of 2025 on the file of the respondent police, seeks bail.

2.The petitioners/Accused Rank Not known in CrI.OP(MD)No.12732 of 2025, who were arrested and remanded to judicial custody on 26.06.2025 for the offences punishable under Sections 409, 465, 466, 468, 477A of IPC and 66C, 66D of Information Technology Act 2000, in Crime No.27 of 2025 on the file of the respondent police, seek bail.

3. The case of the prosecution in CrI.OP(MD) No.12532 of 2025 is that the defacto complainant is the Commissioner, Madurai Corporation, Madurai City. The



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fraud came to light on 06.09.2024, when Commissioner of Corporation, Mr.Dinesh Kumar found some irregularities in the records and lodged a complaint with the city police seeking an investigation. An audit team formed, they found that the property tax of 150 buildings had been deliberately reduced without proper procedures and their review uncovered irregularities in the records of UTIS, an online property tax management platform. They accepted bribes to lower taxes without proper authorisation. After, notices were issued, Bill collectors were suspended in connection with the charges. When the investigation was further carried out by the CCB-II, they found that the fraud occurred between 01.04.2022 and 31.07.2024, where the taxes were reduced without proper authorisation and low property taxes were entered into the UTIS. Hence, loss of Rs.1.50 crores caused to Madurai Corporation for the past two years.

4.The case of the prosecution in Crl.OP(MD) No.12732 of 2025 is that the employees working in the Madurai Corporation and the petitioners along with other accused persons allegedly conspired and changed the original tax amount into some lesser amounts in the UTIS software, originally assigned for ward bill Collectors, thereby making tax deductions, causing loss of revenue to the Madurai Corporation and made some concession to the tax payers.



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5. The learned counsel for the petitioners would submit that the occurrence had taken place during January 2022 - July 2024. Complaint was given on 06.09.2024, FIR was registered on 17.06.2025 after nine months. The respondent issued summons to the petitioners. They have appeared continuously before the police official and co-operated for the enquiry. On the third day, the petitioners were arrested and remanded to judicial custody. Subsequently, the respondent police filed a petition for custodial interrogation and taken the petitioners for two days custody, which was completed and recovered the mobile phones.

6. The learned counsel for the petitioner in Crl.OP(MD)No.12532 of 2025 submitted that the petitioner is running a mobile shop situated at Madurai Corporation Central Zone. Mobile phone was recovered from the petitioner, after the complaint from the Corporation Commissioner. The beneficiaries regarding to the tax reduction were enquired by the Corporation Officials, they have repaid the property tax with penalty to the Madurai Corporation. He further submitted that there is no bad antecedents against the petitioner. The petitioner's house is a line house and he is the only breadwinner of his family. The Police interrogation is now completed and further custodial interrogation is not necessary. He further submitted



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that the petitioner is ready and willing to abide any conditions that may be impose
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by this Court.

7. The learned counsel for the petitioners in Crl.OP(MD)No.12732 of 2025 submitted that these petitioners are running a petty shop nearby the Zonal Office of Madurai Corporation for the past 10 years; that the petitioners have no access to the UTIS software and it is the personal information only known to the Bill Collectors, that the petitioners have co-operated for enquiry and they were already taken on police custody and their cell phones were recovered and their further custodial interrogation is not necessary. He further submitted that the petitioner is ready and willing to abide any conditions that may be imposed by this Court.

8. The learned Additional Government Pleader appearing for the respondent submitted that on 06.09.2024, Commissioner of Corporation found some irregularities in the records and lodged a complaint with the city police seeking an investigation. An audit team formed, they found that the property tax of 150 buildings had been deliberately reduced without proper procedures and their review uncovered irregularities in the records of UTIS, an online property tax management platform. The learned Additional Government Pleader submitted that the investigation is at initial stage. Hence, he objected to grant bail to these



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petitioners.
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9. Heard and perused available records. It is seen from the records that upon the complaint lodged by the then Commissioner of Madurai Corporation on 06.09.2024, the FIR was registered by the respondent police on 17.06.2025 after lapse of 9 months. Originally, the FIR was registered against officials who knew the User ID and Password for levying tax and corrections. It is submitted by the petitioners' counsel that the petitioners are not employees of the Madurai Corporation. They are running mobile shop and petty shop respectively at the Corporation Zone and they have no access to User ID and password as mentioned in the complaint given by the Corporation Commissioner. The name of the petitioners are not mentioned in the FIR and they have been arrayed as accused on the basis of confession of coaccused. The Madurai Corporation suspended five employees, who were not arrayed as accused.

10. It is admitted fact that the names of the petitioners are not mentioned in the FIR and they have been arrayed as accused on the basis of the confession of the co-accused. It is alleged that the employees of Madurai Corporation had levied lesser tax and collected by getting illegal gratification against the correct tax and thereby



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caused loss to the tune of Rs.1.5 crore. It is also stated by the petitioners' counsel that nearly two crores were recollected from the tax evaders/beneficiaries.

11. The petitioners are in judicial custody from 26.06.2025 and they have been taken into police custody by the respondent police and they have been interrogated by the respondent police. There is no necessity for further custodial interrogation. This case was registered on 17.06.2025 on the basis of complaint given on 06.09.2024. Though the prosecution states that the petitioners' mobile phones were seized, there is no material produced by the prosecution that from the said mobile phones, the tax was reduced by arriving OTP numbers. There is no specific overtact against the petitioners for receipt illegal money. It would take more time to complete the investigation, and so taking on cognizance of the case would also take more time and thus the conclusion of the trial will also take time.

12. It is pertinent to note that the Hon'ble Supreme Court issued guidelines for disposal of bail applications reported in 2022 (3) MWN (Cr.)145 (SC)(Satender Kumar Antil vs. Central Bureau of Investigation & Another). As per guidelines, bail applications for the offences punishable with death, imprisonment for life have to be decided on merits on case to case basis, keeping in view of general principle of



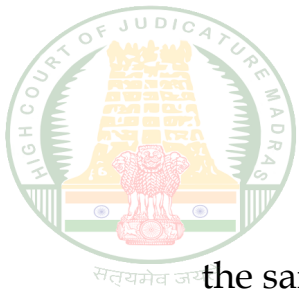
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law. It is settled proposition that bail is rule jail is exception. Long incarceration of the petitioners pending completion of the investigation or trial would violate their guaranteed right under Article 21 of the Constitution of India. The petitioners are in judicial custody for the past 56 days. On the prosecution side, there is no material produced if the accused is released on bail, he would flee away or tamper the evidence. Therefore, considering the above circumstances and also considering the age and incarceration period of the petitioners, this Court is inclined to grant bail with conditions.

13. Accordingly, the petitioners are ordered to be released on bail on executing a bond for a sum of Rs.25,000/- (Rupees Twenty Five Thousand only) each with two sureties each for a like sum to the satisfaction of the learned Judicial Magistrate No.1, Madurai, and on further condition that:

(a) the sureties shall affix their photographs and Left Thumb Impression in the surety bond and the Magistrate may obtain a copy of their Aadhar card or Bank pass Book to ensure their identity;

(b) The petitioners shall furnish their residential address and contact number to the learned Judicial Magistrate No.1, Madurai. If the petitioners change their residential address, they shall report



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the same to the learned Judicial Magistrate No.1, Madurai;

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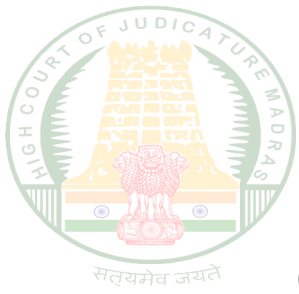
(c) On release, the petitioners shall stay at Madurai and appear and sign before the respondent police daily twice i.e., at 10.00 a.m. and 5.00 p.m. until further orders;

(d) Further, the petitioners shall report before the respondent police as and when required for interrogation;

(e) The petitioners shall not abscond and shall cooperate for the investigation and trial;

(f) The petitioners shall not tamper the witnesses;

(g) On breach of any of the aforesaid conditions, the learned Judicial Magistrate/Trial Court is entitled to take appropriate action against the petitioners in accordance with law as if the conditions have been imposed and and if there is any violation of condition, the Investigation Officer is within his discretion to approach the Court of the learned Judicial Magistrate, concerned for cancellation of bail as per the ruling of the Hon'ble Supreme Court reported in P.K.Shaji/Vs/State of Kerala, (2005) AIR S.C.W.5560 and;



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(h) if the accused/petitioners thereafter abscond, a fresh FIR
can be registered under Section 269 of BNS, 2023.

sd/-
20/08/2025

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20/08/2025
Sub-Assistant Registrar (C.S. II)
Madurai Bench of Madras High Court,
Madurai - 625 023.

das
To

- 1.The Judicial Magistrate No.1,
Madurai.
- 2.Do Through The Chief Judicial Magistrate,
Madurai.
- 3.The Superintendent,
Central Jail, Madurai.
- 4.The Inspector of police,
CCB Police Station,
Madurai City.
- 5.The Additional Public Prosecutor,
Madurai Bench of Madras High Court,
Madurai.

ORDER
IN
CRL OP(MD) Nos.12532 & 12732 of 2025
Date :20/08/2025

HPS/20.08.2025 10P/6C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023
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