



CRL OP(MD). No.12622 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

(Criminal Jurisdiction)

Date : 20/08/2025

PRESENT

The Hon`ble Mr.Justice P.VADAMALAI

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... Petitioner/
Accused

Vs

State of Tamilnadu rep. by
The Inspector of Police,
CCB,
Madurai City P.S,
(Crime No.27 of 2025)

... Respondent/
Complainant

For Petitioner : Mr.P.Balamurugan,
Advocate.

For Respondent : Mr.T.Senthil Kumar,
Additional Public Prosecutor

PETITION FOR BAIL Under Section 483 B.N.S.S.

PRAYER :-

For Bail in Crime No.27 of 2025 on the file of the respondent police.



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ORDER : The Court made the following order :-

The petitioner / Accused, who was arrested and remanded to judicial custody on 26.06.2025 for the offences punishable under Sections 409, 465, 466, 468 and 477A IPC and Sections 66C and 66D of Information Technology Act 2000 in Crime No.27 of 2025 on the file of the respondent police, seeks bail.

2. The case of the prosecution is that the petitioner, who is working as a Technical Assistant in Madurai Corporation, and the other accused, by misusing the official login credentials, had reduced property tax for more than 150 buildings between 01.04.2022 and 31.07.2024 and caused loss to the tune of Rs.1.5 crores to Madurai Corporation and on 06.09.2024, after coming to know about the irregularities in the records of Urban Tree Information System (UTIS), the Commissioner, Madurai Corporation lodged a complaint before the Commissioner of Police, Madurai City and the same was received on 10.09.2024 by the Commissioner of Police, Madurai City, who in turn forwarded the complaint to the City Crime Branch and after enquiry, FIR was registered on 17.06.2025 in Crime No.27 of 2025 against the officers working in Madurai Corporation, who know the User ID and password for the work of imposition and revision of tax.



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3. The learned counsel appearing for the petitioner would submit that the petitioner is working as a technical assistant and is a temporary employee and his duty is only to maintain the water line and other technical issues and that the petitioner is not an authority to receive any money with regard to property tax and the Bill Collector is the competent authority to collect the tax and the same was entered into the computer by the Computer Operator. He would further submit that in the complaint or in the FIR, the petitioner's name does not find place and there are no averments or allegations against the petitioner, that in the FIR, quantum of amount was not mentioned and also no liability was fixed against the petitioner and that only on the basis of the confession of the co-accused, the petitioner was implicated in this case.

4. The learned counsel appearing for the petitioner would submit that though the complaint was given by the Commissioner, Madurai Corporation to the Commissioner of Police, Madurai City on 06.09.2024, FIR was registered only on 17.06.2025 after a lapse of nine months and that even though in the complaint sent by the Commissioner, Madurai Corporation to the Commissioner of Police, Madurai City, it was mentioned that 5 employees of Madurai Corporation were suspended from service, they are not shown as accused in the FIR. He would further submit that the amount involved in this case was subsequently recovered with penalty from



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those who have paid less tax.

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5. The learned counsel appearing for the petitioner further submit that the petitioner is an innocent person and he has not committed any offences as alleged by the prosecution and that the petitioner is no way connected with the case, a false case has been lodged as against the petitioner. The petitioner is ready and willing to abide any conditions that may be imposed by this Court. He would further submit that the petitioner is in custody from 26.06.2025 nearly 56 days. Hence, he seeks bail.

6. The learned Additional Public Prosecutor appearing for the respondent would submit that the petitioner is the first accused and the respondent police had tracked one IP address, which was used in the crime and found that the petitioner, by using his own mobile phone, had reduced property tax in respect of 26 beneficiaries and the petitioner's phone and laptop were recovered by the respondent police and the same were sent to the Forensic Lab and report is yet to be received. He would further submit that a special team was formed and as of now, 15 accused were arrested, in which, 1 Assistant Commissioner, 1 Assistant Revenue Officer, 2 Assistant Programmers, 3 Data Entry Operators, 1 Technical Assistant, 1 Bill Collector, 3 Brokers, 1 Assistant and 2 Non-staff.

7. The learned Additional Public Prosecutor appearing for the respondent further submit that 78 beneficiaries are yet to be enquired and that investigation is in



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crucial stage. Hence, he objected to grant bail to the petitioner.

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8. Heard and perused the 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 petitioner's side that the Madurai Corporation suspended five employees, who were not arrayed as accused. It is an admitted fact that the name of the petitioner is not mentioned in the FIR and he has been arrayed as an accused on the basis of the confession statement of co-accused. It is alleged that the employees of Madurai Corporation levied lesser tax and collected by getting illegal gratification against the correct tax and thereby there was loss to the tune of Rs.1.5 crore. It is also stated by the petitioner's counsel that nearly two crores were recollected from the tax evaders/beneficiaries. It is not denied by the respondent/prosecution.

9. The petitioner was working as Technical Assistant, who used to maintain water line and other technical issues, he was not allotted the work of receiving any amount from the tax payers, it is the duty of the Bill Collector. The petitioner is in judicial custody from 26.06.2025. The prosecution has not filed any petition for taking him on police custody for interrogation. This case has been registered on 17.06.2025



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for the complaint given on 06.09.2024. There is no specific overtact against the petitioner for misappropriation of corporation amount. 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.

10. It is pertinent to note here 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 has to be decided on merits on case to case basis, keeping in view of general principle of law. It is settled proposition that bail is the rule jail is exception. Long incarceration of the petitioner pending completion of the investigation or trial would violate their guaranteed right under Article 21 of the Constitution of India. The petitioner is 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 with the evidence. Therefore, considering the above circumstances and also considering the age and incarceration period of the petitioner, this court is inclined to grant bail with conditions.

11. Accordingly, the petitioner is ordered to be released on bail on executing a bond for a sum of Rs.25,000/- (Rupees Twenty Five Thousand only) with two



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sureties each for a like sum to the satisfaction of the learned Judicial Magistrate No.1,
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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 petitioner shall furnish his residential address and contact number to the learned Judicial Magistrate No.1, Madurai. If the petitioner change his residential address, he shall report the same to the learned Judicial Magistrate No.1, Madurai;

(c) On release, the petitioner 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 petitioner shall report before the respondent police as and when required for interrogation;

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

(f) The petitioner 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



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against the petitioner 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;

(h) if the accused/petitioner 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.

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TO

- 1 The Judicial Magistrate No.I,
Madurai.
- 2 Do Through the Chief Judicial Magistrate,
Madurai District.
- 3 The Officer-incharge,
Sub Jail, Thirumangalam.



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4 The Inspector of Police,
CCB, Madurai City P.S,

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

+1 CC to M/s.P.BALAMURUGAN, Advocate (SR-8990[I] dated 20/08/2025)

ORDER
IN
CRL OP(MD) No.12622 of 2025
Date :20/08/2025

AS/20.08.2025/9P/7C

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