IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

CRIMINAL WRIT PETITION NO.109 OF 2026
Inkas International, through its Proprietor
..vs..
Suffah Haj Tours,

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

Shri Jaidev Mishra, Advocate for the petitioner (appointed).

CORAM: M.M. NERLIKAR, J.
DATE : 12.02.2026.

Heard.

2. By way of this petition, the petitioner is challenging the order dated 01.12.2025 passed by the District Judge-3 and Additional Sessions Judge, Akola in Criminal Revision No. 135 of 2025 and order dated 01.11.2025 passed by the Additional Chief Judicial Magistrate, Akola in S.C.C. No.2115/2020.

3. The petitioner has filed an application seeking issuance of witness summons to the Income Tax Officer to remain present with the documents i.e. Income Tax returns, Audit Report etc., filed by the complainant's company at the time of filing the income tax return, however said application came to be rejected vide order dated 01.11.2025. Against which he has preferred revision, which also came to be dismissed by the concerned Court. And therefore, it is submitted by the learned Counsel for the petitioner that the Trial Court as well as revisional court has committed gross error in rejecting the application as the transaction between the

complainant and the applicant might have been reflected in the ITR, and therefore, for defence it is necessary to examine Income Tax Officer.

4. It appears from the record that earlier application of the petitioner seeking direction to file audit report and ITR for Financial Year 2018-2019 and 2019-2020 was rejected vide order dated 01.10.2025 by the Chief Judicial Magistrate, Akola.

5. After going through the impugned orders, it appears that the original complainant has already produced the account statement showing transaction between the complainant and the present petitioner. Under such circumstances and when the fact remains that earlier application filed by the petitioner was rejected and the same was not challenged, indirectly, the petitioner cannot seek issuance of summons to the Income Tax Officer. In fact, if this is to be permitted, it would amount to abuse of process of law. After considering both the impugned orders, there is no error apparent, hence, the petition stands dismissed.

(M.M. NERLIKAR, J.)

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