HC-KAR

NC: 2026:KHC:60451
WP No. 5920 of 2023

CNR: KAHC010135692023

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 30TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE V SRISHANANDA

WRIT PETITION NO. 5920 OF 2023 (GM-RES)

BETWEEN:

1. SRI. RAMALINGA
   S/O LATE LINGAIAH
   AGE 51 YEARS,
   R/AT SURVEY NO.47/2, 1ST MAIN ROAD,
   KAVERI BHADAVANE,
   NEAR NARAYANA E-TECHNO SCHOOL
   DODDABETTAHALLI,
   BANGALORE NORTH, YELAHANKA HOBLI,
   BANGALORE NORTH, BANGALORE - 560 064.

2. SRI. VIDYASHANKAR S
   S/O LATE K.C. SUNDARESH
   AGE 50 YEARS,
   R/AT NO.71, 3RD CROSS, KEC COLONY,
   1ST STAGE, BASAVESHWARANAGAR,
   BANGALORE - 560 079.

...PETITIONERS

(BY SRI. TIGADI VEERANNA GADIGEPPA, ADVOCATE)

Digitally signed by R MANJUNATHA
Location: HIGH COURT OF KARNATAKA

AND:

1. STATE OF KARNATAKA
   BY INSPECTOR OF POLICE,
   COMMERCIAL STREET POLICE STATION
   BANGALORE - 560 001.

2. VINOD NAG,
W/O HAMSARAJ
SENIOR TAX ASSISTANT
OFFICE OF THE PRINCIPAL DIRECTOR
OF INCOME TAX (INV),
C.R. BUILDING, (ANNEX) QUEENS ROAD,
SHIVAJINAGAR, BANGALORE - 560 001.

3. SRI. SHIVARAJA
ADMINISTRATIVE OFFICER, GRADE III,
OFFICE OF THE PRINCIPAL DIRECTOR
OF INCOME TAX (INV),
C.R.BUILDING (ANNEX), QUEENS ROAD,
SHIVAJINAGAR, BANGALORE - 560 001.

4. THE ADDITIONAL DIRECTOR
OF INCOME TAX (INV)- UNIT-I
3RD FLOOR, C.R.BUILDING, ANNEX,
QUEENS ROAD, SHIVAJINAGAR,
BANGALORE - 01.

5. MR. SANTOSH BHEEMAIAH
THE DEPUTY DIRECTOR OF INCOME TAX
(INV)-UNIT 2, C.R.BUILDING, ANNEX,
QUEENS ROAD, SHIVAJINAGAR
BANGALORE - 560 001.

…RESPONDENTS

(BY SMT. WAHEEDA M.M, HCGP FOR R1;
SRI. E.I. SANMATHI, ADVOCATE FOR R2 TO R5)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE COSTITUTION OF INDIA R/W SEC. 482 OF THE CR.PC PRAYING TO QUASH THE FIR REGISTERED AGAIN3ST THE PETITONERS IN CRIME NO. 19/23 REGISTERED BY THE RESPONDENT NO.1 POLICE (ANNEXURE-A) AND ETC.,

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE V SRISHANANDA

ORAL ORDER

1. Heard Sri.Tigadi Veeranna Gadigeppa, learned counsel for the petitioners, Smt.Waheeda M. M., learned High Court Government Pleader for respondent No.1 and Sri.E.I.Sanmathi, learned counsel for respondent Nos.2 to 5.

2. Petition is filed under Articles 226 and 227 of the Constitution of India read with Section 482 of Criminal Procedure Code with the following prayers:

> *"WHEREFORE, the petitioners pray that this Hon'ble Court may be pleased to:*
>
> *i. Quash the FIR registered against the petitioners in Crime No.19/2023 registered by the respondent No.1 police (Annexure-A) in the interest of justice.*
>
> *ii. Quash the Office Order dated 03.03.2023 issued by the respondent No.4 (Annexure-B) in the interest of justice and equity.*

iii. Pass such other orders as this Hon'ble Court deems fit under the circumstances of the case in the interest of justice."

3. Facts of the case are as under:

3.1. Respondent No.2 – Sri.Vinod Nag, being the officer of Income Tax Department, Queens Road, Bengaluru lodged a complaint with Commercial Street Police alleging that petitioners herein had visited the income tax office on 27.02.2022 at about 2.00 p.m. Petitioner No.2 is an Advocate who visited the office of respondent No.2 who is his client in respect of a notice received by petitioner No.1. Respondent No.2 said to have heard the loud voice and there was an alleged scuffle with Kum.Nandini who has been entrusted the work of Data Entry Operator in Income Tax Office.

3.2. It is also found from the complaint that without there being an appointment letter, there was no permission to enter into the office and when the same was enquired, petitioners herein said to have abused the security staff and also threatened the staff of Income Tax Department in tappal section.

3.3. Based on the written complaint, Commercial Street Police registered the case in Crime No.19/2023 on 28.02.2023 and are in the process of investigating the matter.

4. Registration of the case is called in question by the petitioners herein.

5. Learned counsel for the petitioners would contend that attending the public office namely the Income Tax Office situated at Queens Road, Bengaluru along with the client by petitioner No.2 who is an Advocate and when there is a restriction into entry of the office, there were exchange of words.

6. A trivial incident has been blown out of proportion to give it a colour of criminality and therefore, very registration of the complaint itself is abuse of process of law and sought for quashing the complaint.

7. Per contra, learned High Court Government Pleader for respondent No.1 and learned counsel for respondent Nos.2 to 5 would contend that jurisdictional police would investigate the matter and filed appropriate report.

8. Having heard the arguments of both the sides, this Court perused the material on record meticulously.

9. On such perusal of the material on record, it is to be noted that in pursuance of the notice received by petitioner No.1, he had taken his lawyer who is the petitioner No.2 to the office of respondent No.2.

10. Perhaps there may be some restriction into the entry of the office. Therefore, in the entrance itself, there was an enquiry with the Data Entry Operator namely Kum.Nandini. When the reply given by Kum.Nandini was not satisfactory, there was heated exchange of words in a loud voice.

11. Even according to the complaint itself, respondent No.2 having heard the loud voice and altercation, enquired and came to know that the petitioners not only abused Kum.Nandini but also had threatened the staff at tappal section on account of denial of the entry without appointment.

12. Except these allegations, there is no material on record which would *prima facie* attract the ingredients to the offence under Section 353 of Indian Penal Code.

13. A client along with the Advocate threatening to gain entry into the income tax office and when denied, having an exchange of words perhaps in the heat of emotions in a loud voice *per se* cannot be termed as an offence under Section 353 of Indian Penal Code; more so, when the office of respondent No.2 is a public offence.

14. It is high time that the office of respondent No.2 shall make suitable arrangements prescribing reasonable visiting hours so that any public can approach the office of respondent No.2 for clarification or other issues to be sorted out with the office of respondent No.2.

15. At any rate, an Advocate along with the client visiting the office of respondent No.2 and when denied the permission, raising the voice cannot be equated to an offence under Section 353 of Indian Penal Code.

16. Therefore, very registration of the case itself is abuse of process of law in the case on hand.

17. Accordingly, a case is made out for quashing the criminal complaint.

18. Hence, following:

ORDER

i. Petition is ***allowed***.

ii. FIR registered in Crime No.19/2023 dated 28.02.2023 by Commercial Street Police Station for the offence punishable under Section 353 read with Section 34 of Indian Penal Code is hereby quashed.

Sd/-
(V SRISHANANDA)
JUDGE

KAV
List No.: 1 Sl No.: 7