IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2026

CORAM

THE HONOURABLE MR. JUSTICE SUNDER MOHAN

Crl.M.P. Nos. 374 & 375 of 2026

in

Crl.R.C. No. 49 of 2026

Suresh Babu
S/o. A.M. Srinivasan,
No.12B, V.V. Koil Street,
Aminjikarai, Chennai – 600 029. ..Petitioner

Vs.

The Income Tax Officer,
Non Corporate Ward – 10(4),
Room No. 616, 6th Floor,
Wanaparthy Block, Aayakar Bhawan,
No.121, Nungambakkam High Road,
Nungambakkam, Chennai – 600 034. ..Respondent

Prayer in Crl.M.P. No. 374 of 2026: Criminal Miscellaneous Petition filed under Section 438(1) of BNSS to suspend the execution of the sentence imposed on the petitioner by judgment dated 25.11.2025 in Crl.A. No. 144 of 2024 by the learned Principal Sessions Judge, Chennai, confirming the sentence imposed by the learned Additional Chief Metropolitan Magistrate, Economic Offences II, Egmore, Chennai in EO.C.C. No. 621 of 2017 by order dated 03.02.2024 and enlarge the petitioner on bail, pending disposal of the criminal revision petition.

Prayer in Crl.M.P. No. 375 of 2026: Criminal Miscellaneous Petition filed under Section 528 of BNSS to grant an order of exemption from surrendering before the Trial Court in pursuance to the judgment dated 25.11.2025 in Crl.A. No. 144 of 2024 by the learned Principal Sessions Judge, Chennai, confirming the sentence imposed by the learned Additional Chief Metropolitan Magistrate, Economic Offences II, Egmore, Chennai in EO.C.C. No. 621 of 2017 by order dated 03.02.2024 pending disposal of the criminal revision petition.

For Petitioner :: Mr.K.P. Ananthakrishna for Mr.G. Baskar

O R D E R

The revision challenges the judgment dated 25.11.2025 passed in Crl.A. No. 144 of 2024 by the learned Principal Sessions Judge, Chennai confirming the judgment 03.02.2024 passed in EO.C.C. No. 621 of 2017 by the learned Additional Chief Metropolitan Magistrate, Economic Offences-II, Egmore, Chennai whereby the petitioner was convicted for the offence under Section 276CC of Income Tax Act, 1961 and sentenced to undergo rigorous imprisonment for one year and to pay a fine of Rs. 25,000/- carrying a default sentence of simple imprisonment for 3 months.

2. The instant petitions have been filed to suspend the sentence imposed on the petitioner and to exempt the petitioner from surrendering before the Trial Court pending disposal of the criminal revision petition.

3. The gist of the allegation against the petitioner is that he is an assessee on the file of the respondent herein; that he ought to have filed his return of income under Section 139 of Income Tax Act, 1961 for the assessment year 2013-2014 on or before 31.07.2014; that he ought to have clubbed his minor son's income within the aforesaid date; that the petitioner had filed his return on 17.10.2015 beyond the time limit prescribed under Section 139(1) of the said Act without including his minor son's income and since, the petitioner had willfully and deliberately concealed the correct income and furnished incorrect particulars, that too, beyond the time limit prescribed, the petitioner is liable for the offence under Section 276CC of the said Act.

4. Learned counsel for the petitioner would submit that the petitioner has raised substantial grounds in the revision; that re-assessment was ordered and in the re-assessment proceedings, an order was passed directing refund of tax; that the said order was marked as Ex.D1 before the Trial Court; that therefore, the offence alleged against the petitioner is not made out and that the impugned judgments are liable to be set aside.

5. Considering the submissions made by the learned counsel for the petitioner and the fact that the petitioner has raised substantial grounds in this revision, this Court is inclined to suspend the sentence imposed on the petitioner and enlarge him on bail and also grant exemption from surrendering before the Trial Court, pending disposal of the criminal revision subject to the following conditions:

(i)The petitioner shall execute a bond for a sum of Rs.10,000/-, with two sureties, each for a like sum to the satisfaction of the learned Additional Chief Metropolitan Magistrate, Economic Offences II, Egmore, Chennai;

(ii)The petitioner and the sureties shall affix their photographs and Left Thumb Impression in the surety bond and the Trial Court may obtain a copy of their Aadhar card or Bank pass Book and mobile numbers to ensure their identity; and (iii)The petitioner shall appear before the Trial Court on the first working day of every month at 10.30 a.m. until the disposal of the revision and if he is not able to appear before the Trial Court on any 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.

6. The criminal miscellaneous petitions are ordered accordingly.

09.01.2026

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(Note to Office: Issue order copy by **12.01.2026)**

To

1. The Principal Sessions Judge,
   Chennai.

2. The Addl. Chief Metropolitan Magistrate,
   Economic Offences II, Egmore, Chennai.

3. The Income Tax Officer,
   Non Corporate Ward – 10(4),
   Room No. 616, 6th Floor,
   Wanaparthy Block, Aayakar Bhawan,
   No.121, Nungambakkam High Road,
   Nungambakkam, Chennai – 600 034.

SUNDER MOHAN, J.

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