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Crl.M.P.Nos.4703 and 4704 of 2026

in

Crl.R.C.No.614 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

Crl.M.P.Nos.4703 and 4704 of 2026

in

Crl.R.C.No.614 of 2026

Manivannan Umarani

... Petitioner

Vs.

The Income Tax Officer,
Non Corporate Ward – 14(4),
4th floor Cabin, Annexe Building,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

... Respondent

PRAYER in Crl.M.P.No.4703 of 2026: Criminal Miscellaneous Petition has been filed under Section 438(1) of BNSS praying to suspend the sentence imposed on the petitioner by the learned Principal Sessions Judge, Chennai vide judgment dated 22.12.2021 in Criminal Appeal No.11 of 2022 confirming the judgment dated 30.10.2025 passed in EOCC No.424 of 2017 on the file of the learned Additional Chief Metropolitan Magistrate (EO -II), Egmore, Chennai, pending disposal of the above Criminal Revision.



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PRAYER in Crl.M.P.No.4704 of 2026: Criminal Miscellaneous Petition filed under Section 528 of BNSS, praying to exempt the petitioner from surrendering before the learned Additional Chief Metropolitan Magistrate (EO-II), Egmore, Chennai in EOCC No.424 of 2017 for the purpose of obtaining bail.

For Petitioner : Mr.Prakash Goklaney

ORDER

These Criminal Miscellaneous Petitions have been filed to suspend the sentence imposed on the petitioner and to exempt him to surrender before the Trial Court by judgment dated 22.12.2021 passed in Criminal Appeal No.11 of 2022 confirming the judgment dated 30.10.2025 passed in EOCC No.424 of 2017 on the file of the learned Additional Chief Metropolitan Magistrate (EO-II), Egmore, Chennai, pending disposal of the above criminal revision and enlarge the petitioner on bail.

2. The petitioner has been convicted and sentenced by the learned Trial Judge as follows:-

Conviction under Sections	Sentence awarded
276 (CC) of the Income Tax Act, 1961	To undergo rigorous imprisonment for three months and to pay a fine of Rs.50,000/- and in default to undergo simple imprisonment for three months.



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3. Aggrieved by the same, the petitioner had filed a Criminal Appeal in C.A..No.11 of 2022 and the first Appellate court dismissed the appeal by confirming the judgment of the trial court. Aggrieved by the same, he filed Crl.R.C.No.614 of 2026 before this Court along with the instant criminal miscellaneous petitions seeking suspension of sentence and to exempt him to surrender before the Trial Court.

4. The learned counsel for petitioner would submit that he has raised substantial grounds in this revision.

5. Heard the learned counsel on either side and perused the materials available on record.

6. Considering the fact that there are substantial grounds raised in the above revision, which require consideration and since the revision is not likely to be taken up in the near future, this Court is inclined to grant suspension of sentence and exempt the petitioner from surrendering before the Trial Court



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7. Accordingly, these Criminal Miscellaneous Petitions stand **allowed**;

the sentence imposed on the petitioner is suspended and the petitioner is exempted from surrendering before the Trial Court till the disposal of the above criminal revision case. The petitioner shall be released on bail subject to the following conditions:

- (i)The petitioner shall execute a bond for a sum of Rs.25,000/- (Rupees Twenty Five Thousand), with two sureties, each for a like sum to the satisfaction of the learned Additional Chief Metropolitan Magistrate (EO -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.

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To

1.The Additional Chief Metropolitan Magistrate (EO -II), Egmore, Chennai.

2.The Principal Sessions Judge, Chennai.



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C.KUMARAPPAN, J.

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