IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM:

THE HON'BLE MR. JUSTICE A.D.JAGADISH CHANDIRA

Crl. O.P. No. 4775 of 2026
and
Crl. M.P. No. 3428 of 2026

Chidambaranathan ... Petitioner

Vs.

Thanumalayaperumal ... Respondent

PRAYER: Criminal Original Petition is filed under Section 528 of Bharatiya Nagarik Suraksha Sanhita/Section 482 Cr.P.C., to set aside the order dated 09.10.2025 passed in C.M.P. No. 1539 of 2024 in S.T.C.No. 528 of 2023 on the file of the District Munsif-cum-Judicial Magistrate Court, Neyveli.

For Petitioner : Mr. P. Chandrasekar

ORDER

This Criminal Original Petition has been filed seeking to set aside the order dated 09.10.2025 passed by the District Munsif-cum-Judicial Magistrate, Neyveli, in C.M.P. No. 1539 of 2024 in S.T.C. No. 528 of 2023, dismissing the petition filed under Section 94 of BNSS, 2023, seeking a direction to the respondent / complainant to produce his Income Tax Returns for the year 2003-2004 and the incoming and outgoing call details of his mobile phone for the period from 01.01.2023 to 01.08.2024.

2. The learned counsel for the petitioner submitted that the petitioner is an accused facing trial in S.T.C. No. 528 of 2023 for the offence under Section 138 of the Negotiable Instruments Act. He further submitted that the petitioner had filed an application under Section 94 of the BNSS, 2023 seeking production of the above documents. The trial Judge, finding that the petitioner/accused had not stated any valid or convincing reason for his claim and also finding that the respondent / complainant had retired from service on 31.05.2019 and is receiving only pension, held that he does not fall within the meaning of an assessee or taxpayer and therefore, cannot be directed to produce Income Tax Returns for the year 2023-2024. Further, the Court also found that no compelling reason had been stated for production of the said details and dismissed the application. Challenging the same the present petition has been filed.

3. Heard the learned counsel appearing for the petitioner and perused the materials available on record.

4. From a perusal of the records, it is seen that the petitioner has not stated any valid or convincing reason substantiating his claim. This Court also finds that there is no necessity to produce Call Detail Records (CDR) and Income Tax Returns. Hence, this Court does not find any infirmity in the order passed by the trial Court. This Court is also reminded that the proceedings under Section 138 of the N.I. Act are summary in nature and that as per Section 143 of the N.I. Act, there is a mandate for the trial Court to complete the trial within a period of six months. However, the petitioner/accused has dragged on the proceedings. Therefore, this Court is not inclined to interfere with the order of the trial Court.

5. Accordingly, this Criminal Original Petition stands dismissed. Consequently, the connected miscellaneous petition is closed.

26.02.2026

Neutral Citation: Yes/No
AT

To
The District Munsif-cum-Judicial Magistrate, Neyveli.

A.D.JAGADISH CHANDIRA, J.

AT

Crl. O.P. No. 4775 of 2026 and
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