IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HON'BLE MR JUSTICE M. NIRMAL KUMAR

CRL OP No. 10225 of 2026
and
CRL MP NO. 7297 OF 2026

V.Suresh

..Petitioner

Vs

P.Saravanan

..Respondent

To set aside the impugned order dated 10.03.2026 passed in Crl.M.P.No.15 of 2025 in STC.No.1132 of 2023 on the file of the XXVII Metropolitan Magistrate, Saidapet, Chennai and set aside the said order as illegal, arbitrary and unsustainable in law and consequently, allow the petition filed by the petitioner and issue appropriate directions for verification of the alleged transaction through the competent Income Tax Authority.

For Petitioner : Ms.Monica Chopda for Mr.P.Venkatesan

Order

The petitioner/accused facing trial in STC.No.1132/2023 had filed this petition to verify the petitioner's account. When the petitioner already admits that he had paid more then two lakhs in cash to the respondent. The trial court had not considered the same and dismissed the application against which the present petition.

2. The learned counsel for the petitioner submits that as per the provisions of Income Tax Act, any transaction exceeding Rs.2,00,000/- shall be effected only through banking instruments and not in cash. Further, the Hon'ble Apex Court, in the case of ***RBANMS Educational Institution v. B.Gunasekar and another in Civil Appeal No.5200 of 2025 dated 16.04.2025***, had laid down the principle that in every case involving transaction exceeding two lakhs, the concerned trial court must without exception intimate the jurisdictional Income Tax Department. In view of the same, the trial court intimated the same to the Income Tax Department and hence, rejecting the petition is not proper.

3. Considering the submission and perusal of the materials, it is seen that no doubt, the petitioner is an accused in the case filed under Section 138 of Negotiable Instrument Act by the respondent. The respondent/ complainant admits in his evidence that he has paid more than 2 lakhs in cash. It is the case under Section 138 Negotiable Instrument Act, the petitioner is unable to give any proper reason as to how the complainant has paid with the petitioner. In a common parlance, transaction between the petitioner and the respondent is a common transaction. The petitioner had cross examined the respondent in detail in this regard. At the time of advancing the argument, it can be raised by the petitioner before the trial court and the trial court to consider the same.

4. In view the same, this court finds no reason to entertain this petition. Accordingly, this Criminal Original Petition is dismissed. Consequently, the connected miscellaneous petition is closed.

22-04-2026

nl

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

To

The XXVII Metropolitan Magistrate, Saidapet, Chennai

M.NIRMAL KUMAR J.

nl

CRL OP No. 10225 of 2026
AND
CRL MP NO. 7297 OF 2026

22-04-2026