



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HONOURABLE MR JUSTICE M. NIRMAL KUMAR

CRL OP No. 7925 of 2026

Praveen Kumar

Petitioner(s)

Vs

State Rep. by
Inspector of Police,
District Crime Branch,
Thiruvallur District.

Respondent(s)

PRAYER: Criminal Original Petition filed under Section 528 of BNSS, to direct the respondent police not to harass the petitioner except due process of law and to pass such further or other order as this Court may deem fit and proper and thus render justice.

For Petitioner(s): Mr.K.Venkatesan

For Respondent(s): Mr.Leonard Arul Joseph Selvam
Additional Public Prosecutor

**ORDER**

This Criminal Original Petition has been filed, seeking a direction to the respondent police not to harass the petitioner except by following due process of law.

2. The case of the prosecution is that the petitioner is a GST consultant, who has been filing returns for M/s. Annai Security Service, Proprietor of Mr. Thirumalai of Thiruvallur District, from the year 2018. It is alleged that the petitioner had deducted GST amounts and reflected in the accounts of the de facto complainant that the same has been paid to the Government without any default. However, it subsequently came to light that there was improper payment from the year 2018, inasmuch as the amount shown as deducted were not actually remitted towards GST.

3. Thereafter, the de facto complainant received a demand notice from the Authority concerned, directing to pay a sum of Rs.26.9 lakhs. Upon enquiry, it was found that the petitioner had not remitted the GST amount as projected, thereby disclosing a clear case of misappropriation and cheating, and hence the complaint was lodged.



4. The learned counsel for the petitioner submitted that, based on the complaint, the respondent police issued summons to the petitioner, directing the petitioner to appear on 16.03.2026. The petitioner appeared before the respondent police, and admitted his mistake and paid a sum of Rs.97,000/-.

5. Heard the learned counsel for the petitioner and the learned Additional Public Prosecutor for the respondent and also perused the materials available on record.

6. Considering the submission made by the learned counsel on either side, this Court is of the view that the case involves misappropriation in payment of tax. The petitioner has appeared pursuant to summons and paid a sum of Rs.97,000/- and has given an undertaking to pay the remaining amount.

7. In view of the pending enquiry, the petitioner is directed to appear before the respondent police and co-operate with the enquiry, the respondent police shall take appropriate action in accordance with law.



8. With the above observation and direction, this Criminal Original
Petition is disposed of.

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30-03-2026

Jd

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. Inspector of Police,
District Crime Branch,
Thiruvallur District.

2. The Public Prosecutor,
Madras High Court, Chennai.



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M.NIRMAL KUMAR J.
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