



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

1

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 7884 OF 2019

IN CC NO.2655 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR. P.H.ABDUL MAJEED,  
AGED 66 YEARS,  
S/O MR. HAMEED,  
PALAKKAPARAMBIL HOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR, THRISSUR-680 121.

BY ADVS.SMT.BINISHA BABY  
SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA, ERNAKULAM-682 031.
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, THRISSUR,  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T.NAGAR, THRISSUR,  
PIN-680001, THRISSUR DISTRICT.



2026:KER:128

*CrI.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

2

**BY ADVS. SRI.P.K.RAVINDRANATHA MENON (SR.)  
SHRI.JOSE JOSEPH, SC, INCOME TAX DEPARTMENT,  
KERALA  
SRI.NAVANEETH.N.NATH  
SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR**

**THIS CRIMINAL MISC. CASE HAVING BEEN FINALLY HEARD ON  
17.12.2025, ALONG WITH CrI.MC.313/2020, 324/2020 AND CONNECTED  
CASES, THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

3

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 313 OF 2020

IN CC NO.2648 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR.P.H ABDUL MAJEED,  
AGED 66 YEARS  
S/O. MR. HAMEED,  
PALAKKAPARAMBIL HOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR, THRISSUR-680121.

BY ADVS.SMT.BINISHA BABY  
SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA,  
ERNAKULAM-682031.
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, THRISSUR,  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T.NAGAR, THRISSUR,



2026:KER:128

*CrI.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

4

**PIN-680001,  
THRISSUR DISTRICT.**

**SRI.NAVANEETH.N.NATH  
SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
17.12.2025, ALONG WITH CrI.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

5

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 324 OF 2020

IN CC NO.2707 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR. P.H . ABDUL MAJEED  
AGED 66 YEARS  
S/O. MR. HAMEED,  
PALAKKAPARAMBIL HOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR, THRISSUR-680121.

BY ADVS.SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA,  
ERNAKULAM-682031.
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, THRISSUR,  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T.NAGAR, THRISSUR,  
PIN-680001,



2026:KER:128

*Cr.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

6

**THRISSUR DISTRICT.**

**SRI.NAVANEETH.N.NATH**

**SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
17.12.2025, ALONG WITH Cr1.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

7

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 317 OF 2020

IN CC NO.2638 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR. P.H. ABDUL MAJEED,  
AGED 66 YEARS,  
S/O. MR. HAMEED,  
PALAKKAPARAMBIL HOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR,  
THRISSUR-680121.

BY ADVS.SMT.BINISHA BABY  
SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA,  
ERNAKULAM-682031.
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, THRISSUR,  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T.NAGAR, THRISSUR,



2026:KER:128

*CrI.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

8

**PIN-680001,  
THRISSUR DISTRICT.**

**SRI.NAVANEETH.N.NATH  
SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
17.12.2025, ALONG WITH CrI.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

9

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 303 OF 2020

IN CC NO.2647 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR.P.H.ABDUL MAJEED,  
AGED 66 YEARS  
S/O.MR.HAMEED,  
PALAKKAPARAMBIL HOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR,  
THRISSUR-680121.

BY ADVS.SRI.ANIL D. NAIR  
SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA,  
ERNAKULAM-682031.
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE,  
THRISSUR, OFFICE OF THE DEPUTY COMMISSIONER OF INCOME  
TAX,CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T.NAGAR, THRISSUR,



2026:KER:128

*CrI.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

10

**PIN-680001,  
THRISSUR DISTRICT.**

**SRI.NAVANEETH.N.NATH  
SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
17.12.2025, ALONG WITH CrI.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

11

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 296 OF 2020

IN CC NO.2639 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR.P.H.ABDUL MAJEED,  
AGED 66 YEARS,  
S/O.MR.HAMEED,  
PALAKKAPARAMBIL HOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR,  
THRISSUR-680121

BY ADVS.SMT.BINISHA BABY  
SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA,  
ERNAKULAM-682031
  
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX  
CENTRAL CIRCLE,  
THRISSUR OFFICE OF THE DEPUTY COMMISSIONER OF INCOME  
TAX, CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T.NAGAR, THRISSUR,



2026:KER:128

*CrI.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

12

**PIN-680001,  
THRISSUR DISTRICT.**

**BY ADVS.**

**SHRI.NAVANEETH.N.NATH, CGC**

**SHRI.JOSE JOSEPH, SC, INCOME TAX DEPARTMENT, KERALA**

**SMT.SUSIE B VARGHESE**

**SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
17.12.2025, ALONG WITH CrI.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

13

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 302 OF 2020

IN CC NO.2695 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR. P.H.ABDUL MAJEED,  
AGED 66 YEARS  
S/O. MR. HAMEED,  
PALAKKAPARAMBIL HOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR,  
THRISSUR 680 121

BY ADVS.SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA,  
ERNAKULAM 682 031
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, THRISSUR,  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T. NAGAR, THRISSUR,  
PIN 680 001



2026:KER:128

*Cr.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

14

**THRISSUR DISTRICT.**

**SRI .NAVANEETH .N .NATH**

**SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
17.12.2025, ALONG WITH Cr1.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

15

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 8022 OF 2019

IN CC NO.2721 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR.P.H.ABDUL MAJEED,  
AGED 66 YEARS  
S/O MR. HAMEED,  
PALAKKAPARAMBIL HOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR,  
THRISSUR-680 121.

BY ADVS.SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA,  
ERNAKULAM-682 031.
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, THRISSUR,  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T.NAGAR, THRISSUR,  
PIN-680001,



2026:KER:128

*CrI.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

16

**THRISSUR DISTRICT**

**BY ADVS.SRI.P.K.RAVINDRANATHA MENON (SR.)  
SHRI.JOSE JOSEPH, SC, INCOME TAX DEPARTMENT,  
KERALA  
SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR .**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
17.12.2025, ALONG WITH CrI.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

17

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POUSHA, 1947

CRL.MC NO. 8018 OF 2019

IN CC NO.2719 OF 2018 OF ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE (ECONOMIC OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

DR.P.H.ABDUL MAJEED  
AGED 66 YEARS  
S/O.MR. HAMEED,  
PALAKKAPARAMBILHOUSE,  
VELIYANNUR TEMPLE LANE,  
VELIYANNUR, THRISSUR-680121.

BY ADVS.SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENTS/RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR,  
HIGH COURT OF KERALA,  
ERNAKULAM-682031.
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, THRISSUR,  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE,  
AAYAKAR BHAVAN,  
S.T. NARY, THRISSUR,  
PIN-680001,



2026:KER:128

*CrI.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

18

**THRISSUR DISTRICT.**

**BY ADVS.SRI.P.K.RAVINDRANATHA MENON (SR.)  
SHRI.JOSE JOSEPH, SC, INCOME TAX DEPARTMENT,  
KERALA  
SRI RENJIT GEORGE, SR. PUBLIC PROSECUTOR**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
17.12.2025, ALONG WITH CrI.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON 08.01.2026 PASSED THE FOLLOWING:**



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

19

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

THURSDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2026 / 18TH POU SHA, 1947

CRL.MC NO. 8030 OF 2019

AGAINST THE ORDER/JUDGMENT DATED IN CC NO.2720 OF 2018  
OF ADDITIONAL CHIEF JUDICIAL MAGISTRATE (E&O), ERNAKULAM

PETITIONER/S:

DR.P.H.ABDUL MAJEED  
AGED 66 YEARS  
S/O. MR. HAMEED, PALAKKAPARAMBIL HOUSE, VELIYANNUR  
TEMPLE LANE, VELIYANNUR, THRISSUR 680 121

BY ADVS.  
SHRI.ANIL D. NAIR (SR.)  
SMT.TELMA RAJU  
SRI.AADITYA NAIR

RESPONDENT/S:

- 1 STATE OF KERALA,  
REPRESENTED BY THE PUBLIC PROSECUTOR, HIGH COURT OF  
KERALA, ERNAKULAM 682 031
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, THRISSUR OFFICE OF THE DEPUTY  
COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, AAYAKAR  
BHAVAN, S.T NAGAR, THRISSUR, PIN 680 001 THRISSUR  
DISTRICT.

BY ADVS.



2026:KER:128

*Cr.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

20

**SRI.P.K.RAVINDRANATHA MENON (SR.)  
SHRI.JOSE JOSEPH, SC, INCOME TAX DEPARTMENT, KERALA**

**THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON  
08.01.2026, ALONG WITH Cr1.MC.7884/2019 AND CONNECTED CASES,  
THE COURT ON THE SAME DAY PASSED THE FOLLOWING:**



2026:KER:128

*Cr.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

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## **ORDER**

The criminal prosecutions initiated against the petitioner by the Assistant Commissioner of Income Tax, Central Circle, Thrissur for the commission of offence under Section 276(c)(1) and 277 of the Income Tax Act, 1961 (hereafter referred to as 'the IT Act') are challenged by the petitioner in these proceedings under Section 482 Cr.P.C.

2. The allegation against the petitioner is that he had substantially concealed his income while filing returns under Section 139 of the I.T Act for the respective assessment years mentioned in the individual cases and thereby resorted to tax evasion. It is stated that the offence came to light pursuant to a search and seizure under Section 132 of the I.T Act conducted on 18.12.2013 at the Medical Stores run by the petitioner at various places and also at five residences including his own residence and one business premises of the firm under which the medical stores are established. After the issuance of notices under Section 153A/142(1) of the I.T Act, the petitioner filed returns of income for the respective assessment years which showed substantially higher income from the income which he had shown in the original returns.



The violations in the above regard related to the assessment years 2008-2009 to 2013-2014. After obtaining the necessary sanction under Section 276C(1) of the I.T Act, the Assistant Commissioner of Income Tax filed the complaints before the Additional Chief Judicial Magistrate Court (Economic Offences), Ernakulam which took the complaints to files, assigned case numbers and issued summons for the appearance of the petitioner.

3. In these petitions, the petitioner would contend that none of the offences as alleged in the complaints are attracted, in the facts and circumstances of the case. According to the petitioner, the allegations against him cannot be termed as wilful evasion of tax but only under reporting or misreporting of income which were brought into the statute book only from 01.04.2017 onwards with the amendment of Section 276C and incorporation of Section 270A in the I.T.Act, 1961 by Finance Act, 2016. Thus, it is stated that the complaints against the petitioner will not disclose any offence.

4. Heard the learned counsel for the petitioner and the learned Standing Counsel for the Income Tax Department.



5. At the time of arguments, the learned counsel for the petitioner mainly relied on the point that the petitioner herein has been absolved of his liability to pay penalty as per the order dated 05.03.2025 of the Commissioner of Income Tax (Appeals), and hence the criminal prosecutions launched against him are liable to be terminated in the light of the law laid down by the Apex Court in **K.C.Builders and Others v. The Assistant Commissioner of Income Tax [(2004) 2 SCC 731]**. According to the learned counsel for the petitioner, the penalties imposed by the Assistant Commissioner of Income Tax upon the petitioner in connection with the respective violations have been set aside by the Commissioner of Income Tax (Appeals) vide order dated 05.03.2025, allowing the appeals filed by the petitioner. Thus, it is argued that all these criminal prosecutions initiated against the petitioner are liable to be closed in view of the dictum laid down by the Apex Court in **K.C.Builders and Others** (supra).

6. Per contra, the learned Standing Counsel for the Income Tax Department, by relying on the decision of a three Judges Bench of the Apex Court in **Radheshyam Kejriwal v. State of West Bengal and**



**Another [(2011) 3 SCC 581]**, argued that the criminal prosecution initiated against an assessee could be terminated only in such cases where the assessee is exonerated from paying penalty in the adjudication proceedings on technical grounds, and not on merit.

7. On going through the appellate order passed by the Commissioner of Income Tax (Annexure-IV), it is seen that the penalty proceedings against the petitioner were found to be void and unsustainable for the reason that the notices issued to the petitioner by the Assessing Officer for imposing penalty under Section 271(1)(c) has not specifically mentioned whether the penalty is proposed in respect of concealment of income or for furnishing inaccurate particulars of income. Thus, it is obvious that the petitioner got exonerated by the appellate order in the adjudication proceedings merely on technical grounds and not on merit. That being so, the criminal prosecutions initiated against the petitioner are not liable to be terminated in view of the law laid down by the three Judges Bench of the Apex Court in **Radheshyam Kejriwal** (supra). It is pertinent to note that the decision of the Apex Court in **K.C.Builders** (supra) has been referred in **Radheshyam Kejriwal**. It



is categorically held in paragraph No.38 of the judgment rendered in **Radheshyam Kejriwal** that the finding in the adjudication proceedings in favour of the person facing trial for identical violation will depend upon the nature of finding, and that if the exoneration in adjudication proceedings is on technical ground, and not on merit, the prosecution may continue. Therefore, there is absolutely no merit in the contention of the petitioner that the criminal prosecutions launched against him are liable to be closed since he had been exonerated in the adjudication proceedings by the appellate order passed by the Commissioner of Income Tax, on technical grounds.

8. The other contentions raised by the petitioner about the amendment made to the I.T Act w.e.f 01.04.2007 vide Finance Act, 2016 incorporating misreporting and underreporting of income as culpable violations, are having no relevancy in the facts and circumstances of this case since it could be seen from the complaints filed before the Trial Court that the specific allegation against the petitioner pertains to tax evasion. It is categorically stated by the complainant that the petitioner would have succeeded in evading tax for the assessment years



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mentioned in the respective complaints if there was no search conducted by the Income Tax Department upon his institutions leading to the seizure of documents and books of accounts revealing the suppression of actual income. The averments in the complaints would clearly show that wilful, deliberate and conscious evasion of tax has been attributed against the petitioner. In that view of the matter, there is no merit in the argument that the offences alleged against the petitioner will not be attracted since the I.T Act was amended incorporating underreporting and misreporting of income as violations under Section 276C, only w.e.f 01.04.2007. There is absolutely no scope for interference under Section 482 Cr.P.C, upon the proceedings pending before the Trial Court, in connection with the complaints lodged against the petitioner by the Assistant Commissioner of Income Tax. Needless to say, there is no merit in these petitions.

In the result, the petitions are hereby dismissed.

(sd/-)

**G. GIRISH, JUDGE**

jsr



**APPENDIX OF CRL.MC NO. 7884 OF 2019**

**PETITIONER ANNEXURES**

- ANNEXURE A1** CERTIFIED COPY OF THE COMPLAINT FILED BY THE 2ND RESPONDENT IN CC NO 2655 OF 2018 ON THE FILES OF THE ADDITIONAL CHIEF JUDICIAL MAGISTRATES COURT (ECONOMIC OFFENCES), ERNAKULAM
- ANNEXURE A2** A TRUE COPY OF THE FINANCE ACT 2016 (RELEVANT EXTRACT ONLY) PUBLISHED IN THE GAZETTE OF INDIA DATED 14.5.2016
- ANNEXURE A3** TRUE COPY OF THE PENALTY PROCEEDINGS INITIATED UNDER SEC.271(1)(C) DATED 10.01.2020
- ANNEXURE A4** TRUE COPY OF THE ORDER DATED 05.03.2025
- ANNEXURE A5** TRUE COPY OF THE ORDER DATED 01.04.2025

**RESPONDENT ANNEXURES**

- ANNEXURE R2 (A)** TRUE COPY OF THE TABLE MENTIONED IN THE PETITION WITH REFERENCE TO THE ORDERS PASSED U/S.143(1) & SEC.153A.



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*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

APPENDIX OF CRL.MC NO. 313 OF 2020

**PETITIONER ANNEXURES**

- ANNEXURE A1** CERTIFIED COPY OF THE COMPLAINT FILED BY THE  
2ND RESPONDENT IN C.C.NO.2648 OF 2018 ON THE  
FILES OF THE ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE'S COURT (ECONOMIC OFFENCES),  
ERNAKULAM.
- ANNEXURE A2** TRUE COPY OF THE PENALTY PROCEEDINGS  
INITIATED UNDER SEC.271 (1) (C) DATED  
10.01.2020
- ANNEXURE A3** TRUE COPY OF THE ORDER DATED 05.03.2025
- ANNEXURE A4** TRUE COPY OF THE ORDER DATED 01.04.2025



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*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

APPENDIX OF CRL.MC NO. 324 OF 2020

**PETITIONER ANNEXURES**

- ANNEXURE A1** CERTIFIED COPY OF THE COMPLAINT FILED BY THE  
2ND RESPONDENT IN C.C.NO.2707 OF 2018 ON THE  
FILES OF THE ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE'S COURT (ECONOMIC OFFENCES),  
ERNAKULAM.
- ANNEXURE A2** TRUE COPY OF THE PENALTY PROCEEDINGS  
INITIATED UNDER SEC.271(1)(C) DATED 10/1/2020
- ANNEXURE A3** TRUE COPY OF THE ORDER DATED 05.03.2025
- ANNEXURE A4** TRUE COPY OF THE ORDER DATED 1/4/2025



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

APPENDIX OF CRL.MC NO. 317 OF 2020

**PETITIONER ANNEXURES**

- ANNEXURE A1** CERTIFIED COPY OF THE COMPLAINT FILED BY THE  
2ND RESPONDENT IN C.C.NO.2638 OF 2018 ON THE  
FILES OF THE ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE'S COURT (ECONOMIC OFFENCES),  
ERNAKULAM.
- ANNEXURE A2** TRUE COPY OF THE PENALTY PROCEEDINGS  
INITIATED UNDER SEC.271 (1) (C) DATED  
10.01.2020
- ANNEXURE A3** TRUE COPY OF THE ORDER DATED 05.03.2025
- ANNEXURE A4** TRUE COPY OF THE ORDER DATED 01.04.2025



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

**APPENDIX OF CRL.MC NO. 303 OF 2020**

**PETITIONER ANNEXURES**

- ANNEXURE A1** CERTIFIED COPY OF THE COMPLAINT FILED BY THE  
2ND RESPONDENT IN C.C.NO.2647 OF 2018 ON THE  
FILES OF THE ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE'S COURT  
(ECONOMIC OFFENCES) ,ERNAKULAM.
- ANNEXURE A2** TRUE COPY OF THE PENALTY PROCEEDINGS  
INITIATED UNDER SEC.271 (1) (C) DATED  
10.01.2020
- ANNEXURE A3** TRUE COPY OF THE ORDER DATED 05.03.
- ANNEXURE A4** TRUE COPY OF THE ORDER DATED 01.04.2025



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

APPENDIX OF CRL.MC NO. 296 OF 2020

**PETITIONER ANNEXURES**

- ANNEXURE A1** CERTIFIED COPY OF THE COMPLAINT FILED BY THE 2ND RESPONDENT IN CC NO.2639/2018 ON THE FILES OF THE ADDITIONAL CHIEF JUDICIAL MAGISTRATE'S COURT (ECONOMIC OFFENCES), ERNAKULAM.
- ANNEXURE A2** TRUE COPY OF THE PENALTY PROCEEDINGS OF THE 2ND RESPONDENT INITIATED UNDER SEC.271(1)(C) DATED 10.01.2020
- ANNEXURE A3** TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) 3, KOCHI DATED 05.03.2025
- ANNEXURE A4** TRUE COPY OF THE ORDER OF THE DEPUTY COMMISSIONER OF INCOME TAX (CIRCLE 1(1) & TPS, THRISSUR, DATED 01.04.2025



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

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APPENDIX OF CRL.MC NO. 302 OF 2020

PETITIONER ANNEXURES

- ANNEXURE A1 CERTIFIED COPY OF THE COMPLAINT FILED BY THE  
2ND RESPONDENT IN C.C NO. 2695 OF 2018 ON THE  
FILES OF THE ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE'S COURT (ECONOMIC OFFENCES),  
ERNAKULAM.
- ANNEXURE A2 TRUE COPY OF THE PENALTY PROCEEDINGS  
INITIATED UNDER SEC.271 (1) (C) DATED  
10.01.2020
- ANNEXURE A3 TRUE COPY OF THE ORDER DATED 05.03.2025
- ANNEXURE A4 TRUE COPY OF THE ORDER DATED 01.04.2025



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

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APPENDIX OF CRL.MC NO. 8022 OF 2019

PETITIONER ANNEXURES

- ANNEXURE A1 CERTIFIED COPY OF THE COMPLAINT FILED BY THE  
2ND RESPONDENT IN CC NO 2721 OF 2018 ON THE  
FILES OF THE ADDITIONAL CHIEF JUDICIAL  
MAGISTRATES COURT (ECONOMIC OFFENCES)  
ERNAKULAM
- ANNEXURE A2 TRUE COPY OF THE PENALTY PROCEEDINGS  
INITIATED UNDER SEC.271 (1) (C) DATED  
10.01.2020
- ANNEXURE A3 TRUE COPY OF THE ORDER DATED 05.03.2025
- ANNEXURE A4 TRUE COPY OF THE ORDER DATED 01.04.2025



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

APPENDIX OF CRL.MC NO. 8018 OF 2019

**PETITIONER ANNEXURES**

- ANNEXURE A1** CERTIFIED COPY OF THE COMPLAINT FILED BY THE  
2ND RESPONDENT IN CC NO.2719 OF 2018 ON THE  
FILES OF THE ADDITIONAL CHIEF JUDICIAL  
MAGISTRATES COURT (ECONOMIC OFFENCES)  
ERNAKULAM.
- ANNEXURE A2** TRUE COPY OF THE PENALTY PROCEEDINGS  
INITIATED UNDER SEC.271 (1) (C) DATED  
10.01.2020
- ANNEXURE A3** TRUE COPY OF THE ORDER DATED 05.03.2025
- ANNEXURE A4** TRUE COPY OF THE ORDER DATED 01.04.2025



2026:KER:128

*Crl.M.C No.7884-2019, 8018-2019, 8022-2019, 8030-2019,  
296-2020, 302-2020, 303-2020, 313-2020, 317-2020 & 324-2020*

APPENDIX OF CRL.MC NO. 8030 OF 2019

**PETITIONER ANNEXURES**

- ANNEXURE A1** CERTIFIED COPY OF THE COMPLAINT FILED BY THE  
2ND RESPONDENT IN C.C NO. 2720 OF 2018 ON THE  
FILES OF THE ADDITIONAL CHIEF JUDICIAL  
MAGISTRATE'S COURT (ECONOMIC OFFENCES),  
ERNAKULAM
- ANNEXURE A2** TRUE COPY OF THE PENALTY PROCEEDINGS  
INITIATED UNDER SEC.271 (1) (C) DATED  
10.01.2020
- ANNEXURE A3** TRUE COPY OF THE ORDER DATED 05.03.2025
- ANNEXURE A4** TRUE COPY OF THE ORDER DATED 01.04.2025