



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

1

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 8014 OF 2019

ARISING FROM PROCEEDINGS IN CC NO.2696 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES) , ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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, THRISSUR
DISTRICT

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Cr1.MC.310/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

2

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 310 OF 2020

ARISING FROM PROCEEDINGS IN CC NO.2642 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

BY ADVS.
SHRI.ANIL D. NAIR (SR.)
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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

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Crl.MC.306/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

3

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 294 OF 2020

ARISING FROM PROCEEDINGS IN CC NO.2643 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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

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- 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

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

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18.02.2026, ALONG WITH Crl.MC.310/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
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Crl.M.C Nos.8019/2019 & conn.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 306 OF 2020

ARISING FROM PROCEEDINGS IN CC NO.2646 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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

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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

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Cr1.MC.310/2020, 309/2020 AND
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Crl.M.C Nos.8019/2019 & conn.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 304 OF 2020

ARISING FROM PROCEEDINGS IN CC NO.2640 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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

RESPONDENTS/RESPONDENTS:

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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

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Crl.MC.310/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 298 OF 2020

ARISING FROM PROCEEDINGS IN CC NO.2644 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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, THRISSUR
DISTRICT

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Crl.MC.310/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 8024 OF 2019

ARISING FROM PROCEEDINGS IN CC NO.2641 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC OFFENCES),
ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE,VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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, THRISSUR
DISTRICT

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Cr1.MC.310/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 8023 OF 2019

ARISING FROM PROCEEDINGS IN CC NO.2664 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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, THRISSUR
DISTRICT

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Cr1.MC.310/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 8036 OF 2019

ARISING FROM PROCEEDINGS IN CC NO.2645 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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, THRISSUR
DISTRICT

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Crl.MC.310/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 8019 OF 2019

ARISING FROM PROCEEDINGS IN CC NO.2684 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES), ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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, THRISSUR
DISTRICT

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Cr1.MC.310/2020, 309/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

11

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

FRIDAY, THE 20TH DAY OF FEBRUARY 2026 / 1ST PHALGUNA, 1947

CRL.MC NO. 309 OF 2020

ARISING FROM PROCEEDINGS IN CC NO.2689 OF 2018 OF THE
ADDITIONAL CHIEF JUDICIAL MAGISTRATE (ECONOMIC
OFFENCES) , ERNAKULAM

PETITIONER/ACCUSED:

SHAMMEM MAJEED, AGED 62 YEARS
W/O. MR. P.H.ABDUL MAJEED, PALAKKAPARAMBIL
HOUSE, VELIYANNUR TEMPLE LANE, VELIYANNUR,
THRISSUR-680 122

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, THRISSUR
DISTRICT

BY ADV SRI.NAVANEETH N.NATH, SC, IT DEPARTMENT

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
18.02.2026, ALONG WITH Cr1.MC.306/2020, 310/2020 AND
CONNECTED CASES, THE COURT ON 20.02.2026 PASSED THE
FOLLOWING:



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 I.T Act') are challenged by the petitioner in these proceedings under Section 482 Cr.P.C.

2. The allegation against the petitioner is that she, a Paediatrician by profession, and operating medical shops by name M/s.Pallimukku Sevana Medicines as a proprietary concern, had substantially concealed her 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. The petitioner is further alleged to have made false statements in the original returns of income filed for the Assessment Years 2008-2009 to 2013-2014. 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 in M/s.Sevana Group of Medical Stores and the residential premises of the petitioner. After the issuance of notices under Section 153A/142(1) of



the I.T Act, the petitioner filed returns of income under Section 153A of the I.T Act, for the respective assessment years which showed substantially higher income from the income which she had shown in the original returns. 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 to answer the charges under Section 276C(1) and 277 of the I.T Act.

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 her, 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. It is the further contention of the petitioner that once a revised return has been filed under Section 153A of the I.T Act,



it shall be deemed to be a return required to be furnished under Section 139 of the I.T Act, and hence there cannot be any allegation of concealment of income or making false statements. 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. The contention 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 mentioned in the respective complaints if there was no search conducted by the Income Tax Department upon her 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 01.04.2017.

6. The contention of the petitioner that she cannot be held liable for concealment of income or making false statements in the original return since the revised return filed under Section 153A of the I.T Act shall be deemed to be a return required to be furnished under Section 139 of the said Act, also cannot be a reason to absolve the petitioner from the criminal liability alleged in these cases. This is because of the reason that, even the assessment order and the order under Section 271(1)(c) of the I.T Act, 1961, which the petitioner has produced as Annexures A2 and A3 vide the applications filed in Crl.M.C Nos.8014/2019, 8019/2019, 8023/2019, 8024/2019, 8036/2019, and 294/2020 as Crl.M.A No.1/2026, would disclose that she had concealed the income by making false statements in the revised returns filed under Section 153A for the respective assessment years. This aspect could be discerned from the following table showing the income



disclosed by the petitioners in the revised returns filed under Section 153A for the respective assessment years, and the actual income reworked after giving effect to the order of the Commissioner of Income Tax (Appeals) in Annexure-A3 proceedings of the Assistant Commissioner of Income Tax under Section 271(1)(c) of the I.T Act.

Assessment year	Income as per the revised return filed under Section 153A (₹)	Income reworked as per Annexure-A3, after giving effect to the order of the Commissioner of Income Tax (Appeals) (₹)
2008-2009	2,89,490	4,02,270
2009-2010	5,16,240	20,94,340
2010-2011	6,83,000	10,66,120
2011-2012	11,08,740	16,60,060
2012-2013	12,29,660	14,73,900
2013-2014	14,25,100	17,21,600

It is apparent from the above data that the petitioner had made false statements even in the revised returns filed under Section 153A of the I.T Act, for the assessment years 2008-2009 to 2013-2014, and made concealment of her actual income for the respective assessment years,



and thus evaded tax. In that view of the matter, the petitioner could no longer harp upon the contention that she is not liable to be prosecuted for the offence under Sections 276(C)(1) and 277 of the I.T Act, in view of the provisions contained in Clause (a) of Section 153A(1) of the I.T Act, as per which the revised return filed under the aforesaid provision has to be treated as the original return filed under Section 139 of the I.T Act.

7. Thus, 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



APPENDIX OF CRL.MC NO. 8014 OF 2019

PETITIONER ANNEXURES

- ANNEXURE-A1 CERTIFIED COPY OF THE COMPLAINT FILED BY THE 2ND RESPONDENT IN C.C.NO.2696 OF 2018 ON THE FILES OF THE ADDITIONAL CHIEF JUDICIAL MAGISTRATE'S COURT (ECONOMIC OFFENCES) ERNAKULAM
- Annexure A2 TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2008-09 PASSED ON 31.03.2016 UNDER Section 143(3) READ WITH Section 153A OF THE INCOME TAX ACT, 1961
- Annexure A3 TRUE COPY OF THE PENALTY ORDER FOR THE ASSESSMENT YEAR 2008-09 PASSED ON 10.01.2020 UNDER Section 271(1)(C) OF THE INCOME TAX ACT, 1961



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APPENDIX OF CRL.MC NO. 310 OF 2020

PETITIONER ANNEXURES

ANNEXURE AI

CERTIFIED COPY OF THE COMPLAINT FILED BY THE
2ND RESPONDENT IN C.C.NO.2646 OF 2018 ON THE
FILES OF THE ADDITIONAL CHIEF JUDICIAL
MAGISTRATE'S COURT (ECONOMIC OFFENCES),
ERNAKULAM.

ANNEXURE-I

CERTIFIED COPY OF THE COMPLAINT FILED BY THE
2ND RESPONDENT IN CC.NO.2642 OF 2018 ON THE
FILES OF THE ADDITIONAL CHIEF JUDICIAL
MAGISTRATE'S COURT (ECONOMIC OFFENCES),
ERNAKULAM



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

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APPENDIX OF CRL.MC NO. 309 OF 2020

PETITIONER ANNEXURES

ANNEXURE AI

CERTIFIED COPY OF THE COMPLAINT FILED BY THE
2ND RESPONDENT IN CC NO.2689/2018 ON THE
FILES OF THE ADDITIONAL CHIEF JUDICIAL
MAGISTRATE'S COURT (ECONOMIC OFFENCES) ,
ERNAKULAM



2026:KER:14859

APPENDIX OF CRL.MC NO. 294 OF 2020

PETITIONER ANNEXURES

- ANNEXURE A1 CERTIFIED COPY OF THE COMPLAINT FILED BY THE 2ND RESPONDENT IN CC NO.2643/2018 ON THE FILE OF THE ADDITIONAL CHIEF JUDICIAL MAGISTRATE'S COURT(ECONOMIC OFFENCES) , ERNAKULAM
- Annexure A2 TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2012-13 PASSED ON 31.03.2016 UNDER Section 143(3) READ WITH Section 153A OF THE INCOME TAX ACT, 1961
- Annexure A3 TRUE COPY OF THE PENALTY ORDER FOR THE ASSESSMENT YEAR 2012-13 PASSED ON 10.01.2020 UNDER Section 271(1)(C) OF THE INCOME TAX ACT, 1961 IS



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Crl.M.C Nos.8019/2019 & conn.cases

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APPENDIX OF CRL.MC NO. 306 OF 2020

PETITIONER ANNEXURES

ANNEXURE I

CERTIFIED COPY OF THE COMPLAINT FILED BY THE
2ND RESPONDENT IN C.C.NO.2646 OF 2018 ON THE
FILES OF THE ADDITIONAL CHIEF JUDICIAL
MAGISTRATE'S COURT (ECONOMIC OFFENCES),
ERNAKULAM.



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

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APPENDIX OF CRL.MC NO. 304 OF 2020

PETITIONER ANNEXURES

ANNEXURE A1

CERTIFIED COPY OF THE COMPLAINT FILED BY THE
2ND RESPONDENT IN C.C.NO.2640 OF 2018 ON THE
FILES OF THE ADDITIONAL CHIEF JUDICIAL
MAGISTRATE'S COURT (ECONOMIC OFFENCES),
ERNAKULAM.



2026:KER:14859

Crl.M.C Nos.8019/2019 & conn.cases

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APPENDIX OF CRL.MC NO. 298 OF 2020

PETITIONER ANNEXURES

ANNEXURE A1

CERTIFIED COPY OF THE COMPLAINT FILED BY THE
2ND RESPONDENT IN C.C.NO.2644 OF 2018 ON THE
FILES OF THE ADDITIONAL CHIEF JUDICIAL
MAGISTRATE'S COURT (ECONOMIC OFFENCES),
ERNAKULAM.



APPENDIX OF CRL.MC NO. 8024 OF 2019

PETITIONER ANNEXURES

- ANNEXURE A1 CERTIFIED COPY OF THE COMPLAINT FILED BY THE 2ND RESPONDENT IN CC NO 2641 OF 2018 ON THE FILES OF THE ADDITIONAL CHIEF JUDICIAL MAGISTRATES COURT (ECONOMIC OFFENCES) ERNAKULAM
- Annexure A2 TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2009-10 PASSED ON 31.03.2016 UNDER Section 143(3) READ WITH Section 153A OF THE INCOME TAX ACT, 1961
- Annexure A3 TRUE COPY OF THE PENALTY ORDER FOR THE ASSESSMENT YEAR 2009-10 PASSED ON 10.01.2020 UNDER Section 271(1)(C) OF THE INCOME TAX ACT, 1961



APPENDIX OF CRL.MC NO. 8023 OF 2019

PETITIONER ANNEXURES

- ANNEXURE A1 CERTIFIED COPY OF THE COMPLAINT FILED BY THE 2ND RESPONDENT IN C.C. NO. 2664 OF 2018 ON THE FILES OF THE ADDITIONAL CHIEF JUDICIAL MAGISTRATES COURT ECONOMIC OFFENCES, ERNAKULAM.
- Annexure A2 TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2010-11 PASSED ON 31.03.2016 UNDER Section 143(3) READ WITH Section 153A OF THE INCOME TAX ACT, 1961
- Annexure A3 TRUE COPY OF THE PENALTY ORDER FOR THE ASSESSMENT YEAR 2010-11 PASSED ON 10.01.2020 UNDER Section 271(1)(C) OF THE INCOME TAX ACT, 1961



2026:KER:14859

APPENDIX OF CRL.MC NO. 8036 OF 2019

PETITIONER ANNEXURES

- ANNEXURE A1 CERTIFIED COPY OF THE COMPLAINT FILED BY THE 2ND RESPONDENT INC.C.NO.2645 OF 2018 ON THE FILES OF THE ADDITIONAL CHIEF JUDICIAL MAGISTRATE'S COURT (ECONOMIC OFFENCES), ERNAKULAM.
- Annexure A2 TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2011-12 PASSED ON 31.03.2016 UNDER Section 143(3) READ WITH Section 153A OF THE INCOME TAX ACT, 1961
- Annexure A3 TRUE COPY OF THE PENALTY ORDER FOR THE ASSESSMENT YEAR 2011-12 PASSED ON 10.01.2020 UNDER Section 271(1)(C) OF THE INCOME TAX ACT, 1961



2026:KER:14859

APPENDIX OF CRL.MC NO. 8019 OF 2019

PETITIONER ANNEXURES

ANNEXURE A1

CERTIFIED COPY OF THE COMPLAINT FILED BY THE 2ND RESPONDENT IN CC NO 2684 OF 2018 ON THE FILES OF THE ADDITIONAL CHIEF JUDICIAL MAGISTRATES COURT (ECONOMIC OFFENCES) ERNAKULAM

Annexure A2

TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2013-14 PASSED ON 31.03.2016 UNDER Section 143(3) READ WITH Section 153A OF THE INCOME TAX ACT, 1961

Annexure A3

TRUE COPY OF THE PENALTY ORDER FOR THE ASSESSMENT YEAR 2013-14 PASSED ON 10.01.2020 UNDER Section 271(1)(C) OF THE INCOME TAX ACT, 1961