

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**Cr. Revision No. 5 of 2017**

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Sashi Bhusan Prasad Bhuian @ Shashi Bhusan Prasad Bhuia, son of Ram Swarup Singh, resident of Kumardhubi Colliery Quarter, C/o Dy. CME/Agent Baramuri, O.C.P. Mugma Area ACL Chirkunda, P.S. – Chirkunda, District – Dhanbad.

.... .... **Petitioner**

Versus

1. The State of Jharkhand
2. Sri C.P. Bhatia, son of Sri J.N. Bhatia, Income Tax Officer Ward II (2), Income Tax Office, MADA Building, P.O. & P.S. – Dhanbad, District - Dhanbad.

.... .... **Opp. Parties**

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**Coram: HON'BLE MR. JUSTICE PRADEEP KUMAR SRIVASTAVA**

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For the Petitioner : Mr. Sanjay Prasad, Advocate.  
For the State : Mr. Fahad Allam, A.P.P.  
For the O.P. No. 2 : Mr. Kumar Vaibhav, Sr. S.C.  
Ms. Sandamini Gupta, Jr. S.C.  
Mr. Durgesh Agarwal, A.C. to Sr. S.C.  
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**JUDGMENT**

**CAV On Dated- 17.06.2026 Pronounced On 02.07.2026**

Heard learned counsel for the petitioner and learned A.P.P. appearing for the State as well as learned counsel for the opposite party no. 2.

**2.** The instant criminal revision is directed against the judgment dated 26.11.2016 passed by learned Additional Sessions Judge-II, Dhanbad in Criminal Appeal No. 282 of 2013, whereby the appeal preferred by the present petitioner has been dismissed and the judgment of conviction and sentence of the petitioner dated 16.08.2013

passed by learned Special Judge (Economic Offences), Dhanbad in C.O. Case No. 42/2004 holding the petitioner guilty for the offence under Section 277 of the Income Tax Act and directing him to undergo R.I. for one year along with fine of Rs. 5,000/- with default stipulation, has been upheld and confirmed.

**3.** Factual matrix giving rise to this revision is that the petitioner Shashi Bhusan Bhuian was permanent employee of Mugma Area Eastern Coalfield Limited, a subsidiary of Coal India Limited and he is also a Tax assessee and required to file Form-16 Income Tax Return, he filed the same on 28.07.2003 for assessment Year 2003-04 showing his annual Income to be Rs.1,72,055/- with T.D.S. Certificate purported to be issued by Employer and he claimed for refund of Rs. 35,875/- as excess deduction of tax as an exemption on account of Housing Loan. It appears that in course of enquiry, it was found that T.D.S. Certificate has not been issued by Mugma Colliery and no housing loan was sanctioned by any Bank in favour of the petitioner. Therefore, a notice was issued to the petitioner and the petitioner submitted his reply that since he is not an educated person and requested to office clerk Sri Satyaban Roy for filing the Income Tax Return and without his instruction, the said return was submitted, although he has not claimed any refund.

4. Accordingly, a complaint was lodged under Section 277 of the Income Tax Act against the petitioner. He denied the accusation and claimed to be tried.

5. In course of trial, altogether 06 witnesses were examined by the complainant. Apart from oral evidence, following documentary evidence has been adduced by the prosecution:-

- Exhibit-1: Sanction Order
- Exhibit-2: Complaint Petition.
- Exhibit-3: Original Return (SARAL) of 2003-04.
- Exhibit-3/1: Computation of Income.
- Exhibit-3/2: T.D.S. (Form-16A).
- Exhibit-3/3: Letter issued from Eastern Coalfield Ltd. (attached with Return).
- Exhibit-3/4: Copy of Form No. 49A.
- Exhibit-4: True copy of T.D.S. received from ECL, Mugma.
- Exhibit-5: Show-cause
- Exhibit-5/1: Reply of show cause by accused / appellant.
- Exhibit-6: Letter of T.K. Bishwas issued dated 09.10.03.
- Exhibit-7: Letter of Branch Manager, B.O.I., Chirkunda.

6. However, no oral or documentary evidence has been adduced by the defence. The case of defence is denial from occurrence and false implication and no *mens rea* or intention for committing such crime has been proved by the prosecution.

**7.** The learned trial court, after taking into consideration the oral as well as documentary evidence available on record, recorded the specific findings about guilt of the petitioner for the offence under Section 277 of the Income Tax Act and convicted and sentenced him accordingly, as stated above.

**8.** Assailing the impugned judgment, Cr. Appeal No. 282/2013 preferred by the petitioner against the impugned judgment passed by the learned Special Judge (Economic Offences), which has also been dismissed after re-assessing the evidence available on record.

**9.** Learned counsel for the petitioner has submitted that no offence under Section 277 of the Income Tax Act is attracted against the petitioner as per reply to show cause (Exhibit-5/1).

**10.** It is further submitted that P.W.-4, Chandra Prakash Bhatia, the complainant himself has categorically submitted that on the show cause reply submitted by the petitioner, he has conducted no enquiry. Therefore, both trial court as well as appellate court has committed serious error of law in arriving at right conclusion. As such, the conviction and sentence of the petitioner is liable to be set aside and this revision may be allowed.

**11.** On the other hand, learned A.P.P. as well as learned counsel for the opposite party no. 2 has controverted the

aforesaid contentions raised on behalf of the petitioner and has submitted that none of the grounds taken by the petitioner is legally tenable. Illiteracy or being rustic villager for the purpose of disclosure in the Income Tax Return is no concern or any excuse. The petitioner has specifically claimed deductions and refund of Rs. 35,875/- due to housing loan, but on enquiry, it was found that he has taken no housing loan at all. Therefore, he has willingly and deliberately filed false statement for claiming refund, which comes within the ambit of Section 277 of the Income Tax Act. There are concurrent findings about the guilt of the appellant / petitioner and there is no valid reason to interfere with the concurrent findings of the trial court as well as appellate court. This revision has no merits and fit to be dismissed.

**12.** I have gone through the judgment passed by the learned trial court as well as learned appellate court. It appears that P.W.-4 Chandra Prakash Bhatia, the complainant has clearly stated that he was posted as Income Tax Officer at Dhanbad in financial year 2002-03 and the present petitioner filed return for the assessment year 2003-04 claiming refund of Rs. 35,875/-. He filed TDS Certificate Form-16 of Eastern Coalfield Ltd. account of Bank of India, on the enquiry, it was found that document

filed by the appellant / petitioner was forged and enquiry was conducted by Sr. Accounts Officer. The Bank of India has also replied that there was no housing loan in the name of accused and a show cause was issued against the petitioner, but no satisfactory reply was given, although he admits the signature on his reply.

**13.** Similarly, P.W.-6 Sudhir Kumar Ganguli, the then Branch Manager of Bank of India has deposed that pursuant to the letter issued from the Department of Income Tax, he had conducted an enquiry relating to housing loan account of Sashi Bhushan Bhuian and during that course, it was found that housing loan Account No. 1230 does not exist, in his Branch. This witness has proved the letter issued under his signature marked as Exhibit-7. From the impugned judgment, it is crystal clear that present petitioner has claimed on the basis of forged document, a refund of Rs. 35,875/- for which no valid explanation or reasons has been furnished by him.

**14.** At this juncture, the relevant provisions i.e. Section 277 and 278E of the Income Tax Act are extracted herein:-

**277. [ False statement in verification, etc. [ Substituted by Act 41 of 1975, Section 70, for Section 277 (w.e.f. 1.10.1975).]**

- If a person makes a statement in any verification under this Act or under any rule made thereunder, or delivers an

account or statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable,-

(i) in a case where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and with fine.]

**278E. [ Presumption as to culpable mental state. [Inserted by Act 46 of 1986, Section 29 (w.e.f. 10.9.1986).]**

(1) In any prosecution for any offence under this Act which requires a culpable mental state on the part of the accused, the Court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

**Explanation.** - In this sub-section, "culpable mental state" includes intention, motive or knowledge of a fact, or belief in, or reason to believe, a fact.

(2) For the purposes of this section, a fact is said to be proved only when the Court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.]

**15.** It appears that the learned trial court has passed a reasoned order, which has been upheld by the learned appellate court. Therefore, I do not find any valid reasons for interfering in the impugned judgment and no legal substance in the point of argument raised by the petitioner.

**16.** Accordingly, this revision is **dismissed**.

**17.** The petitioner is on bail. His bail bond is hereby cancelled.

**18.** The petitioner is directed to surrender before the concerned Trial Court within two months from the date of this judgment and receive the remaining sentence awarded by the learned Trial Court and undergo the remaining period of imprisonment, failing which, the learned Trial Court shall take all coercive steps in securing the attendance of the petitioner and sending him under proper

conviction warrant to jail custody for undergoing the remaining period of sentence awarded to him.

**19.** Pending I.A., if any stands disposed of.

**20.** Let a copy of this judgment along with trial court record be sent to the concerned court for information and needful.

**(Pradeep Kumar Srivastava, J.)**

**Jharkhand High Court, Ranchi**

**Dated : 02/07/2026**

**Sunil/-NAFR**

**Uploaded on 02/07/2026**