

WEB COPY



Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-10-2026

CORAM

THE HON'BLE MR.JUSTICE SHAMIM AHMED

CRL MP No. 19468 of 2026

IN

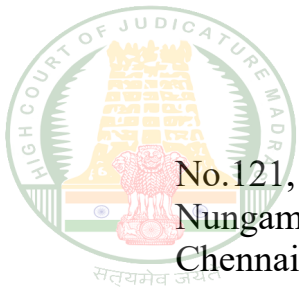
CRL RC NO. 2360 OF 2026

1. M/s.A.P.Constructions India Private Ltd.,
Rep.by its Managing Director
Shri P.S.Sivakumar,
No.C-133, Karthikeyan Salai,
Periyar Nagar,
Chennai.
2. P.S.Sivakumar
Managing Director
M/s.A.P.Constructions India Private Ltd.,
No.C-133, Karthikeyan Salai,
Periyar Nagar,
Chennai.
3. Chitra
Director
M/s.A.P.Constructions India Private Ltd.,
No.C-133, Karthikeyan Salai,
Periyar Nagar,
Chennai.

..Petitioner(s)

Vs

The Deputy Commissioner of Income Tax
Corporate Circle 1(1),



No.121, MG Road,
Nungambakkam,
Chennai.



Order QR

WEB COPY

..Respondent(s)

CRL MP No. 19468 of 2026

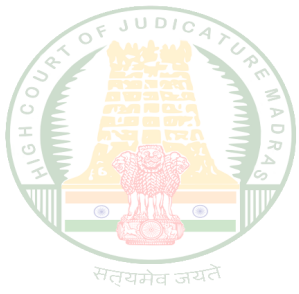
To Suspend the sentence imposed upon on the 2nd and 3rd petitioners/Appellants vide Judgment dated 16.06.2026 passed in Crl.A.No.267 of 2023 by the Learned Learned VII Additional District and Sessions Judge, Chennai confirming the Judgment passed in E.O.C.C.No.131 of 2019 dated 11.04.2023 on the file of the Learned Additional Chief Metropolitan Magistrate (E.O.I), Egmore, chennai and enlarge the 2nd and 3rd petitioners on bail pending disposal of the present Criminal Revision Petition and pass such other order or orders as this Honourable Court may deem fit and proper in the circumstances of the case.

CRL RC No. 2360 of 2026

To set aside the Judgment passed in Crl.A.No.267 of 2023 dated 16.06.2026 on the file of the Learned VII Additional District and Sessions Judge, Chennai confirming the Judgment passed in E.O.C.C.No.131 of 2019 dated 11.04.2023 on the file of the Learned Additional Chief Metropolitan Magistrate (E.O.I), Egmore, chennai and pass such other suitable order or orders as this Honourable Court may deem fit and proper on the facts and circumstances of this case.

For Petitioner(s):

Mr. B. Arvind Srevatsa
for N.V.Narayanan



WEB COPY



Order QR

For Respondent(s):

Mrs. M. Sheela,

Senior Standing Counsel

ORDER

1. This Criminal Miscellaneous Petition has been filed, by the Revision Petitioner, praying to suspend the sentence, imposed on the Revision Petitioners, in CrI.A.No.267 of 2023, dated 16.06.2026, by the VII Addl. District and Sessions Judge, Chennai, confirming the judgement of conviction and sentence and order, dated 11.04.2023, in EOCC.No.131 of 2019, passed by Addl. Chief Metropolitan Magistrate (EO-I), Egmore, Chennai and to enlarge the 2nd and 3rd Petitioners on bail, pending disposal of the instant Criminal Revision Case.
2. By the impugned judgement of conviction and sentence and order of the Trial Court, the Revision Petitioner was convicted and sentenced for the offence punishable under Section 276 C(2) r/w.section 278B of the Income Tax Act. The 1st petitioner company was sentenced to pay a fine of Rs.25,000/- and the same has been paid. The 2nd and 3rd petitioners were sentenced to undergo RI for one year each and to pay a fine of Rs.25,000/- each, in default, to undergo SI for three months. The fine amounts have been paid. The impugned judgement of conviction and sentence and order of the Trial Court was



Order QR

confirmed by the lower appellate Court, by its impugned judgement of conviction and sentence and order.

3. Challenging the above said judgement of conviction and sentence and order of the lower appellate court, the Revision Petitioner has filed the above Criminal Revision Case, along with the instant Criminal Miscellaneous Petition, seeking suspension of sentence and bail.
4. This Court heard Mr.B.Aravind Srevatsa, the learned counsel for the Petitioner and Mrs. Sheela, Senior Standing counsel (Income Tax) for the Respondent and considered their submissions and also perused materials placed before this Court.
5. The learned counsel for the Petitioners has submitted that the allegation against the petitioners is that inspite of giving sufficeieint opportunity, the petitioners have not paid the tax and has willfully evaded payment of tax due for the AY 2017-2018, hence a complaint has been lodged against the petitioners for the offence under section 276C(2) of the IT Act. He further submitted that the respondent has not established any positive or deliberate act constituting a wilful attempt to evade payment of tax. Though the 1st petitioner had disclosed the income and tax liability in the Return of Income itself and there is no allegation or proof of concealment, false entries, fabrication of documents, suppression of income, the Appellate Court, upheld the conviction principally on the basis that the tax liability remains unpaid and that no records were



Order QR

WEB COPY

produced to substantiate the financial constraints pleaded by the petitioners, and the same raises substantial questions regarding proper application of sections 276C(2) and Section 278E of the Income Tax Act, 1961. Further the petitioners have paid the entire tax due in respect of the AY 2017-2018. Both the courts below have failed to consider the entire evidence, in a proper and perspective manner and that the judgments passed by both the Courts below were based on surmises and conjectures, without considering the entire evidence on record.

6. It is further argued that due to pendency of the criminal cases before this High Court, there is a blinking chance that in the near future, this Criminal Revision Case will be finally heard and decided. It is further submitted that there are arguable points in this Criminal Revision Case and the Revision Petitioner has a fair chance of success in this Criminal Revision Case. Thus, the learned counsel for the Revision Petitioners has prayed for suspension of sentence and bail, till the disposal of this Criminal Revision Petition.
7. Several other submissions in order to demonstrate the falsity of the allegations made against the Revision Petitioner have also been placed forth before the Court. The circumstances which, according to the counsel, led to the false implication of the accused have also been touched upon at length. It has been assured on behalf of the Revision Petitioners that he is ready to cooperate with the process of law and shall faithfully make themselves available before the



Order QR

Court, whenever required and is also ready to accept all the conditions, which the Court may deem fit to impose upon him. The Revision Petitioners undertake that in case they are released on bail, they will not misuse the liberty of bail and will cooperate in disposal of Revision.

8. The learned Senior Standing counsel (Income Tax) for the Respondent has opposed the arguments advanced by the learned counsel for the Revision Petitioners and submits that the judgements passed by the Courts below are as per the law, after considering the entire evidence and thus, the relief sought by the Revision Petitioners, at this stage, be refused by this Court.
9. Considering the arguments advanced by the learned counsel for the Revision Petitioner as well as the learned Senior Standing Counsel (Income Tax) for the Respondent, this Court is of the view that both the courts below have failed to appreciate the evidence on record and the impugned judgments were passed, without considering the entire materials placed before it and during the Trial, the Revision Petitioners were also on bail.
10. Further, it is observed that when the accused have been under incarceration for some time and when there are points in the Revision, which favour the accused, then the Courts should not shy from granting suspension of sentence, as the liberty of the individual would be at stake, if the revision results in acquittal at a later point of time. In this regard, the decision of the Hon'ble Supreme Court of



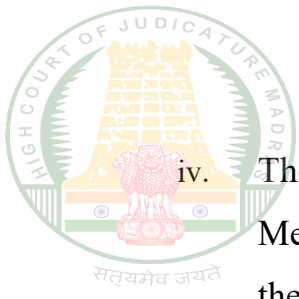
Order QR

India, in the case of *Rabi Prakash Vs. The State of Odhisha reported in 2023*

Live Law (SC) 533 is of relevance.

WEB COPY

11. The Revision Petitioners have raised substantial grounds in the Revision, which require detailed appraisal. Further, the Revision is not likely to be taken up in the near future. In such view of the matter, this Court is of the view that the Revision Petitioners are entitled to the relief of suspension of sentence and bail.
12. Accordingly, pending the Criminal Revision Case, the relief of suspension of sentence and bail is granted to **2nd and 3rd Revision Petitioners, namely, P.S.Sivakumar, Managing Director M/s.A.P.Constructions India Private Ltd., and Mrs.Chitra, Director M/s.A.P.Constructions India Private Ltd.,** on the following conditions:-
 - i. The Revision Petitioners 2 and 3 shall surrender before the learned Addl. Chief Metropolitan Magistrate (EO I), Egmore, Chennai, within three weeks from the date of receipt of a copy of this order and on such surrender, the Revision Petitioners 2 and 3 are ordered to be released on bail, on their executing a personal bond, along with two sureties for a sum of Rs.15,000/- each and subject to furnishing an undertaking that they will co-operate in the hearing of the present Revision.
 - ii. The Revision Petitioners 2 and 3 and sureties shall affix their Photographs and Left Thumb Impression in the bond and the above said Court may obtain copies of their Aadhaar card or Bank pass Book to ensure their identity.
 - iii. The realization of fine, if any, shall also remain suspended during the pendency of the present Revision.



Order QR

iv. The Revision Petitioners 2 and 3 shall appear before the Addl. Chief Metropolitan Magistrate (EO I), Egmore, Chennai once in every month, ie., on the first working day, commencing from the month of November 2026, at 10.30 a.m., until further orders.

13. On acceptance of their bail bonds and sureties, the Trial Court shall transmit photostat copies thereof to this Court for being kept on records of this Revision.
14. With the above directions, this Criminal Miscellaneous Petition is ordered.

13.10.2026

Index:Yes

Web:Yes

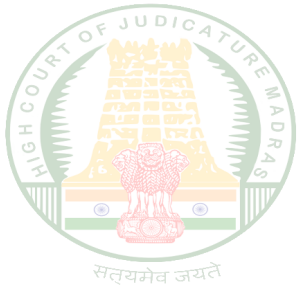
Speaking

Neutral Citation

msr

To

1. The Addl. Chief Metropolitan Magistrate (EO-I), Egmore, Chennai.
2. The VII Addl. District and Sessions Judge, Chennai
3. The Deputy Commissioner of Income Tax,
Corporate Circle 1(1), No.121, MG Road,
Nungambakkam,



WEB COPY



Order QR

SHAMIM AHMED, J.

msr

CRL MP No. 19468 of 2026

IN

CRL RC NO. 2360 OF 2026

13.10.2026