
(1954) 03 MAD CK 0014

In the Madras High Court

Case No : Criminal Revision Case No. 691 of 1953 and Criminal Revision
Petition No. 642 of 1953

In Re: Rangalal Sowcar and Another

Date of Decision : 19-03-1954

Acts Referred:

Criminal Procedure Code, 1898 (CrPC) — Section 403
Madras General Sales Tax Act, 1939 — Section 13

Citation : AIR 1954 Mad 1168 : (1955) CriLJ 99 : (1954) 67 LW 495

Hon'ble Judges : Somasundaram, J

Bench : Single Bench

Advocate : T.R. Sundaram, for the Appellant; Asst. Prosecutor, for the
Respondent

Judgement

Somasundaram, J.—This is a petition to revise conviction by the Sub-Divisional Magistrate, mallee, in Summary Trial No. 91 of 1952 file.

The petitioners are two of the part the firm of G. T. R. Company. The fl(sic) sists of three partners as is clear from deuce of P. W. 2 who says that

one Thir-karusu, one of the partners, has left the the prosecution is u/s 15(h) of the General Sales Tax Act, 1939, for wilfully in contravention of

Section 13 of the Act. Und of the Act every registered dealer and ev(sic) son licensed under this Act shall keep an tain a true and correct account.

The case the accounts that were seized by P. W. 1 (sic) 1950 when he went to the premises and (sic) it are not true accounts maintained by (sic)

2. Objection is taken by Mr. Sundaram prosecution of these two persons on the that it is the firm that should be prosecu not two of the partners

alone. It is out in -- The Public Prosecutor Vs. K. Jacob Nadar, which was follme in -- "In re, Behara Lachanna", A Mad 332 (B), where a firm is

the assess(sic) the firm that must be prosecuted and individual partners. If a complaint had (sic) against all three partners then that can be as

prosecuting the firm. But that has (sic) done in this case. Only two of the partn(sic) prosecuted and therefore the prosecution can(sic) lie in view of the decisions mentioned above. T convictions and sentences are set aside and (sic) accused are acquitted. The fines, if paid, be refunded.

3. This does not mean that a fresh prosecution cannot lie against all the three partner the plea of "autrefois acquit" u/s 403 minal P. C., will not avail

these petitioner properly framed complaint is laid again firm as such including all the three parto Order acco(sic)