

KAUK720002072023



**In the Court of the Senior Civil Judge & Principal JMFC,
Kumta, At: Kumta, Uttara Kannada**

Dated this the 23rd day of April, 2025.

PRESENT

**Smt. B.S.Rayannawar, B.A., L.L.B.,
Senior Civil Judge
& Prl. JMFC, Kumta.**

C.C.No.23/2023

Complainant:

Sri. Shridhara Murulidara Shanbag,
Aged about 53 years, Occ: Arecanut
business, R/o.Honmava,Kumta
Taluk (U.K.)

(By Sri. V.R.B./M.G.S., advocates)

V/s

Accused:

Mahommed Meera Kashim Saaba
Occ: Arecanut Business,
R/o. Harsikatta, Siddapura,
Tq: Siddapura

(By Sri. S.J.N./S.U.N., advocates)

**Orders on application filed under Section 254(2) of
Cr.P.C. by the Accused.**

The present application is filed by the accused, to call for document from GST Office. It is the contention of the accused

that, the complainant has filed a false case against the accused. That, the complainant has not sold any areca as alleged in the complaint. The accused has filed the application for submitting the GSTR documents for alleged sale of areca nuts as alleged in the complaint, however the complainant has not submitted any documents as per GSTR and as per GST Act about the selling and purchasing of areca nuts. That, the complainant has submitted one EXCEL Sheet saying electronic credit Ledger to be belongs to him with his GSTIN no 29AKRPSO392Q1ZZ, even assuming the document is true , in viewing the same the allged date of transaction is 18-01-2019 two different GSTIN no is showing quite different which means on that date there are two persons with GSTIN no has purchased the arecanuts from the complaint.

2. That, the GST office at Koppalkarwadi Kumta is a Govt office and is the custodian of the GST documents about GSTIN no and to whom it belongs? The complainant has falsely alleged he sold arecanut to accused however on the date of 18-01-2019 two different GST nos visible. That, the complainant has used to depose false evidence against the

accused the GST documents of 2018-19 of the complainant with his GSTIN 29AKRPSO392Q1ZZ NAME Shridhar muralidhar shanbhag may kindly be called for. That, the required documents are 1) 2018 march 2019 march all GST submitted documents, the GST BILLS.

3. These documents are very necessary not only prove the innocence of the accused but also find the truth before the Hon'ble Court. The documents about the GST dept to be called for to show the highest falsity of the complainant's case. That, the complainant has not submitted the clear documents about the GST submitted document inspite of the order of the this Court the document very wisely submitted by him. That, in order to find the truth the cross examination is very necessary, Hence complainant prays for allowing the application.

4. This application opposed by the complainant by filing written objections, contending that, the accused already filed similar application which was allowed by the this court and the complainant produced the document which are available

with him, and also filed memo with respect to the same, but the accused again filed this application only to drag the matter, hence the application filed by the accused is not deserves to be allowed, hence prays to reject the application.

5. Heard both respective learned counsels for complainant and accused.

6. Upon hearing arguments and on perusal of materials placed on records, following points arises for consideration.

1. Whether the accused made out grounds for allowing the application?
2. What order?

7. My findings on the above points are as follows:-

Point No.1 : In the Affirmative,
Point No.2 : As per final order
For the following:-

REASONS

8. **Point No.1:** Now the present case is posted for defense evidence, at this stage accused filed present application contended that, That, the complainant has not sold any areca as alleged in the complaint. The accused has

filed the application for submitting the GSTR documents for alleged sale of areca nuts as alleged in the complaint, however the complaint has not submitted any documents as per GSTR and as per GST Act about the selling and purchasing of areca nuts. That, the complainant has submitted one EXCEL Sheet saying electronic credit Ledger to be belongs to him with his GSTIN no 29AKRPSO392Q1ZZ, even assuming the document is true , in viewing the same the alleged date of transaction is 18-01-2019 two different GSTIN no is showing quite different which means on that date there are two persons with GSTIN no has purchased the arecanuts from the complaint.

9. That, the GST office at Koppalkarwadi Kumta is a Govt office and is the custodian of the GST documents about GSTIN no and to whom it belongs? The complainant has falsely alleged he sold arecanut to accused however on the date of 18-01-2019 two different GST nos visible. That, the complainant has used to depose false evidence against the accused the GST documents of 2018-19 of the complainant with his GSTIN 29AKRPSO392Q1ZZ NAME Shridhar muralidhar shanbhag may kindly be called for. That, the

required documents are 1) 2018 march 2019 march all GST submitted documents, the GST BILLS. These documents are very necessary not only prove the innocence of the accused but also find the truth before the Hon'ble Court

10. Counsel for accused submits that, the application is filed only to drag the proceedings, though the complainant already produced the documents with respect to GST, but the accused again filed this application only to drag the proceedings, hence prays to reject the application.

11. it is the contention of the accused that, the complainant has submitted one EXCEL Sheet saying electronic credit Ledger to be belongs to him with his GSTIN no 29AKRPSO392Q1ZZ, in viewing the same the allged date of transaction is 18-01-2019 two different GSTIN no is showing quite different which means on that date there are two persons with GSTIN no has purchased the arecanuts from the complaint, the complainant has falsely alleged he sold arecanut to accused, hence the documents is very necessary document to prove his defense, hence if the documents is

called for it might assist the court in ascertaining the truth, hence if the application is allowed no hardship will be caused to the complainant, hence the accused made out grounds to allow the application, hence point No.1 in the Affirmative.

12. **Point No.2:** In view of my findings on point No.1, I proceed to pass the following:

ORDER

Application filed by the accused under Section 254(2) of Cr.P.C. is hereby allowed.

Office to call for document from GST Office at Koppalkarwadi Kumta Govt Office, name Shridhar Muralidhar Shanbhag, document of 2018-19, GSTIN 29AKRPS0392QIZZ.

(Typed by me, corrected and pronounced by me in the open Court on this the 23rd day of April, 2025)

(Smt. B.S.Rayannawar)
Senior Civil Judge
& Prl. JMFC., Kumta.

