**IN THE COURT OF JUDICIAL MAGISTRATE**

**ARUPPUKOTTAI**

**PRESENT : Selvi. D.Jeyapradha, B.A.,B.L.,(Hon's)**

**Judicial Magistrate, Aruppukottai.**

**Wednesday, the 29th day of July 2026**

**Crlmp No. 142/2026**

**in**

**RCS.No. 7/2026**

**in**

**Cr.No.168/2024 ( Aruppukottai Town Police Station )**

| | | |
|---|---|---|
| Mohamed Samsudeen, (40/2026)<br>S/o. Sahul Hameed. | : | Petitioner / defacto Complainant |
| /Vs/ | | |
| 1. The Inspector of Police,<br>Aruppukottai Town Police Station,<br>Cr.No.168/2024 | : | 1st Respondent/Complainant |
| 2. R.Gokul, (36/2026)<br>S/o. Radha Krishnan. | : | 2nd Respondent/Sole Accused |

This petition is coming on this day for final hearing before me in the presence of Mrs. M.Deepa, Advocate for the Petitioner and Grade I APP for the state, and after considering their submissions and available records, this Court passed the following,

**ORDER**

**1. CRUX OF THE FINAL REPORT WOULD RUN AS FOLLOWS:**

**1.1.** Final report discloses that the de-facto complainant, who was running Royal Mobiles at Aruppukottai, entrusted the accused, Gokul, proprietor of VJ Tax Info, with the filing of GST returns for his business. It is alleged that the accused, without possessing the requisite qualification to practise as an Auditor, collected professional charges, fraudulently filed GST returns, wrongly claimed Input Tax Credit (ITC), and thereby caused substantial tax liability, interest and penalty to the complainant. It is further alleged that, when questioned, the accused criminally intimidated the complainant. When no investigation was made upon his complaint he approached this court and based on the directions issued, in Crl.M.P. No.288 of 2024, Crime No.168 of 2024 has been registered for the offences under Sections 406, 420, 294(b), 506(i) and 418 IPC and investigation has been commenced.

**1.2.** During investigation, the Investigating Officer found that the GST returns had been filed based on the complainant's own instructions that there were no sales and that the complainant had suppressed the actual sales to evade payment of GST. It was further found that the complainant had neither verified the GST returns for nearly five years nor produced the relevant sale invoices, that the accused had not derived any unlawful gain, and that certain documents relied upon by the complainant appeared to have been self-prepared. The Investigating Officer also found that the alleged incidents had not occurred in the manner alleged and ultimately concluded that the complaint had been lodged with an ulterior motive to give a criminal colour to a purely civil dispute, and accordingly filed the final report.

**2. CRUX OF THE APPLICATION WOULD RUN AS FOLLOWS:**

**2.1.** The petitioner/de facto complainant submits that he entrusted the accused, who represented himself as an Auditor, with the responsibility of filing GST returns for his business from 2017 onwards. Relying upon the accused's representations, the petitioner paid him monthly professional charges and handed over all relevant GST records. Subsequently, the petitioner came to know that the accused had fraudulently filed 'NIL' GST returns instead of the actual returns, resulting in assessment proceedings, freezing of the petitioner's bank account, recovery of tax by the GST authorities, and severe financial loss.

**2.2.** Though the petitioner lodged a complaint with the respondent police, no action was taken, compelling him to invoke Section 156(3) Cr.P.C., pursuant to which an FIR No.168 of 2024 was registered for offences under Sections 406, 420, 418, 294(b) and 506(i) IPC. Even thereafter, despite a direction of the Hon'ble High Court in a petition under Section 482 Cr.P.C. to complete the investigation and file the final report, the respondent police filed a closure report treating the case as a "Mistake of Fact."

**2.3.** The petitioner contends that the investigation is perfunctory, biased, and conducted in favour of the accused. The investigating officer failed to properly examine the digital evidence, documentary records, WhatsApp communications, audio and video materials, and other incriminating documents produced by the petitioner. The police also failed to investigate the accused's false representation as an "Auditor & Advocate," despite documentary materials showing that he had projected himself as such before various authorities, including banks and other institutions. The closure report was filed without issuing summons to the petitioner, without conducting a fair enquiry, and solely on the basis of the accused's self-serving statements.

**2.4.** The petitioner further submits that the finding of "previous enmity" is wholly irrelevant to the offences alleged and cannot be a ground for closing the case. The accused has similarly cheated several other persons, and the respondent police ignored such material facts. The petitioner also points out that the respondent police themselves had earlier informed the Sub-Registrar not to register any property transactions of the accused on account of the pending criminal case, but the subsequent closure report is now being misused by the accused to alienate his properties.

Hence, the petitioner submits that the closure report is illegal, arbitrary, and contrary to the materials available on record, and prays that the same be rejected and that appropriate further investigation be ordered in accordance with law.

## 3. DISCUSSION AND DECISION:

**3.1.** On a careful perusal of the records, the complaint lodged by the de-facto complainant reveals three distinct sets of allegations against the accused. Firstly, it is alleged that the accused falsely represented himself as an "Auditor" despite not possessing the requisite educational qualifications or professional entitlement to hold himself out as such, thereby inducing the de-facto complainant to entrust him with the responsibility of maintaining accounts and filing GST returns. Secondly, it is alleged that the accused, by abusing the confidence reposed in him, fraudulently filed incorrect GST returns, including "NIL" returns, and wrongly claimed Input Tax Credit, resulting in substantial tax liability, interest, penalty and other financial consequences to the de-facto complainant. Thirdly, it is alleged that when the de-facto complainant questioned the accused regarding the fraudulent filing of GST returns and the resultant financial loss, the accused abused and criminally intimidated him with dire consequences.

**3.2.** A careful examination of the final report, however, reveals that the Investigating Officer has substantially confined his enquiry only to the second limb of the allegations relating to the filing of GST returns. The Investigating Officer has concluded that the GST returns were filed based on the specific instructions of the de-facto complainant, who had allegedly suppressed the actual sales with an intention to evade payment of GST. It is further observed in the final report that the complainant had failed to verify the GST returns for nearly five years, had not produced the relevant sale invoices during investigation, and that the accused had not derived any unlawful gain. On the basis of such findings, the Investigating Officer has concluded that the complaint has been lodged only with an ulterior motive to give a criminal colour to what is essentially a civil dispute between the parties.

**3.3.** While the above findings may address one aspect of the allegations, namely the manner in which the GST returns came to be filed, the investigation is conspicuously silent with regard to the equally significant allegation that the accused had falsely projected himself as an Auditor without possessing the requisite qualifications or legal authority to do so. This allegation constitutes an independent factual issue which required a specific investigation. **Therefore, it was incumbent upon the**

**Investigating Officer to verify whether the accused possessed the qualifications and professional status claimed by him by collecting the relevant educational records, registration particulars, licences or other documentary evidence from the competent authorities.** Surprisingly, the final report is completely silent on this aspect. No finding has been recorded as to whether the accused is, in fact, qualified to act as an Auditor or whether he had falsely represented himself as such. Thus, one of the principal allegations made in the complaint has been left wholly blank.

**3.4.** Likewise, the complaint specifically alleges that when the de-facto complainant questioned the accused regarding the incorrect filing of GST returns and the consequential tax liability, the accused criminally intimidated him. **However, the final report does not disclose that any investigation was undertaken with respect to the allegation of criminal intimidation.** The Investigating Officer has neither accepted nor rejected this allegation by assigning reasons.

**3.5.** Further, during the enquiry before this Court, the learned counsel for the de-facto complainant produced soft copies of WhatsApp communications, which, according to the petitioner, contain the actual sales particulars allegedly transmitted to the accused for the purpose of filing GST returns. The verification of such electronic material assumes significance because the principal conclusion reached by the Investigating Officer is that the complainant himself had instructed the accused to file "NIL" returns after suppressing the sales. If the de-facto complainant had, in fact, forwarded the actual sales details to the accused through electronic communication prior to the filing of the GST returns, such material would have a direct bearing on the correctness of the findings recorded in the final report.

**3.6.** This Court is duty-bound to ascertain whether the investigation has been conducted fairly, impartially and comprehensively so as to cover all the material allegations contained in the complaint. When the investigation suffers from glaring omissions or leaves substantial allegations altogether uninvestigated, it is incumbent to direct further investigation.

**3.7. In the present case, the omission to investigate (i) the allegation regarding the accused's alleged false representation as an Auditor, (ii) the allegation that the accused criminally intimidated the de-facto complainant, and (iii) the electronic records produced by the de-facto complainant concerning the actual sales particulars allegedly transmitted through WhatsApp, demonstrates that the investigation cannot be said to be complete in all material respects. Without examining these aspects, the conclusion reached by the Investigating Officer that the complaint is merely an attempt to give a criminal colour to a civil dispute appears to be premature.**

**3.8. Accordingly, this Court is of the considered view that, it is requisite to direct the Investigating Officer to conduct further investigation confined to the aforesaid aspects. Upon completion of such further investigation, the Investigating Officer shall file an appropriate final report before this Court within a reasonable time in accordance with law**

Dictated to steno-typist, transcribed and formatted by steno-Typist, and then corrected and pronounced by me in the open court on this 29th Day of July 2026.

D JEYAPRADHA Digitally signed by D JEYAPRADHA

**Judicial Magistrate,**
**Aruppukottai.**

**LIST OF DOCUMENTS**

| **S.No.** | **Date** | **Description of document** | **Remarks** |
|---|---|---|---|
| 1. | 31.03.2016 | Copy of the individual IT filed by the accused person on behalf of the petitioner | Xerox |
| 2. | 31.03.2016 | Copy of the IT filed by the accused person on behalf of other victims | Xerox |
| 3. | - | Copy of the projection report filed by the accused person (2020-2021) | Xerox |
| 4. | - | Copy of the WhatsApp chats between the petitioner and the accused person | Xerox |
| 5. | 09.03.2024 | Complainant given by the petitioner before the 1st respondent police | Xerox |
| 6. | 09.03.2024 | C.S.R Receipt issued by the respondent police | Xerox |
| 7. | 25.06.2024 | FIR registered in crime no. 168 of 2024 | Xerox |
| 8. | 24.01.2025 | Copy of the order passed in W.P.(MD).No.1889 of 2025 on the file of the Hon'ble Madurai bench of Madras high Court | Xerox |
| 9. | 19.02.2025 | Copy of the communication of the Respondent Police to the SRO, Aruppukottai | Xerox |
| 10. | 30.04.2025 | Order passed in Crl.O.P.(MD).No. 8071 of 2025 | Xerox |
| 11. | - | Closure report of the 1st respondent police | Xerox |
| 12. | - | Pendrive with Part A certificate U/s.63 (4) (c) of BSA | Copy of documents |

D JEYAPRADHA Digitally signed by D JEYAPRADHA

**Judicial Magistrate,**
**Aruppukottai**