



**IN THE HIGH COURT OF KARNATAKA, AT DHARWAD**

**DATED THIS THE 5<sup>TH</sup> DAY OF FEBRUARY, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE V.SRISHANANDA**

**CRIMINAL PETITION NO. 100386 OF 2020 (482(CR.PC)/528(BNSS))**

**BETWEEN:**

1. JAYAKUMAR APPASAHEB PATIL  
AGE. 48 YEARS, OCC. MEDICAL PRACTITIONER,  
PATIL SPECIALITY DENTAL CLINIC,  
OPP. GOVT. PRE UNIVERSITY COLLEGE,  
GOKAK-591307, DIST. BELAGAVI.
2. SURESH G. SHOLAPURMATH  
AGE. 67 YEARS, OCC. CHARTERED ACCOUNTANT,  
COURT ROAD, GOKAK, DIST. BELAGAVI-591307.

...PETITIONERS

(BY SRI. SHRIHARSH A. NEELOPANT AND SRI. SANGRAM S.  
KULKARNI, ADVOCATES)

**AND:**

INCOME TAX DEPARTMENT  
REP. BY ITS INCOME TAX OFFICER,  
SHRI. ANGAD KUMAR,  
AGE. 41 YEARS, INCOME TAX OFFICER,  
WARD-I, GOKAK-591307.

...RESPONDENT

(BY SRI. M. THIRUMALESH AND SMT. ROOPA ANAVEKAR,  
ADVOCATES)

THIS CRIMINAL PETITION IS FILED U/SEC.482 OF CR.P.C.,  
PRAYING TO QUASH THE PRIVATE COMPLAINT IN CC NO.687/2015 AS  
PER ANNEXURE-A PENDING BEFORE THE PRINCIPAL CJ AND JUDICIAL  
MAGISTRATE FIRST CLASS, GOKAK FOR THE OFFENCES PUNISHABLE  
UNDER SECTION 276C AND 277 OF INCOME TAX ACT, 1961, IN SO  
FAR AS PETITIONERS CONCERNED, IN THE INTEREST OF JUSTICE.

THIS PETITION, COMING ON FOR ADMISSION, THIS DAY,  
ORDER WAS MADE THEREIN AS UNDER:





**ORAL ORDER**

(PER: THE HON'BLE MR. JUSTICE V.SRISHANANDA)

1. Heard the learned counsel Sri. Shivakumar on behalf of Sri. Shriharsh A. Neelopant, learned counsel for the petitioners.

2. Learned counsel for the petitioners has filed a memo reporting the death of petitioner No.2.

3. Placing the memo on record, the petition stands abated *insofar as* petitioner No.2 is concerned.

4. Another memo has been filed by the learned counsel for the petitioners along with a copy of the Circular bearing F.No.285/160/90-IT(INV) dated 07.02.1991, issued by the Government of India.

5. Same is not disputed by the learned counsel for the respondent.

6. This Court has perused the same.

7. In view of the aforesaid Circular, the petition needs to be quashed.



8. Accordingly, the following:

**ORDER**

- (i) The petition stands ***abated*** insofar as petitioner No.2 is concerned.
- (ii) The petition is ***allowed*** insofar as petitioner No.1 is concerned.
- (iii) Consequently, pending proceedings in C.C. No.687/2015 on the file of Principal Civil Judge and JMFC Court, Gokak, is hereby ***quashed*** insofar as petitioner No.1 is concerned.

Sd/-  
(V.SRISHANANDA)  
JUDGE