



IN THE HIGH COURT OF KARNATAKA, AT DHARWAD
DATED THIS THE 4TH DAY OF FEBRUARY, 2026
BEFORE
THE HON'BLE MR. JUSTICE V.SRISHANANDA
CRIMINAL PETITION NO. 104956 OF 2025
(482(CR.PC)/528(BNSS))

BETWEEN:

NAQEEB NAJEEB MULLA
AGE. 25 YEARS, OCC. TAX CONSULTANT,
R/O. AZAM NAGAR, 42/1A,
OPP 7TH DAY SCHOOL 5TH CROSS,
BELAGAVI 590010.

...PETITIONER

(BY SRI. R.M. JAVED, ADVOCATE)

AND:

SUPERINTENDENT OF CENTRAL TAX
THROUGH SUPERINTENDENT OF CENTRAL TAX OFFICE
HEAD QUARTERS PREVENTIVE UNIT,
BELAGAVI GST COMMISSIONERATE
NO.71, CLUB ROAD, BELAGAVI 590001,
REP. BY CENTRAL GOVT COUNSEL,
HIGH COURT OF KARNATAKA,
BENCH AT DHARWAD 580001.

...RESPONDENT

(BY SRI. SHIVARAJ S. BALLOLI, ADVOCATE)

THIS CRIMINAL PETITION IS FILED UNDER SECTION 482 OF CR.P.C. (U/S. 528 OF BNSS, 2023) PRAYING TO CALL FOR THE RECORDS AND QUASH THE ORDER DATED.15.11.2025 PASSED BY JMFC-II, BELAGAVI IN CC NO.19/2025 FOR THE ALLEGED OFFENCE PUNISHABLE U/S.132(1)(i) R/W. SEC.132(5) OF KARNATAKA GOODS AND SERVICES ACT 2017 R/W.SEC.20 OF THE IGST ACT, 2017 AND SEC.120(b) OF THE IPC, BY WHICH IT ALLOWED TO CONTINUE CHIEF EXAMINATION OF PW.1 AND THE SAID CHIEF EXAMINATION OF PW.1 BE DELETED.

THIS CRIMINAL 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 Sri.R.M.Javed and Sri.Shivarj S. Balloli, for the parties.

2. The accused is the petitioner, being aggrieved by the ruling given by the learned trial Magistrate on the objection raised by the accused while examining the complainant as PW-1 on 15.11.2025.

3. The complainant filed a private complaint alleging violation of the provisions of Goods and Services Tax Act, inasmuch as, during the preliminary investigation, it was noticed that fake invoices had been raised by the accused.

4. After completing the necessary formalities, evidence before charge is being recorded by the learned trial magistrate.

5. At that juncture, the complainant wanted to refer to the complaint averments insofar as deposing the factual aspects, including namely the TIN number etc. The same was objected to by the counsel for defence, stating that he is not entitled to refer to the complaint averments.

6. The said objection was overruled by the learned trial Magistrate.



7. The said relevant portion of the deposition reads as under:

"Counsel for accused submits that the complainant is referring the contents of the complaint and deposing before the Court. As the witness is the complainant, he cannot refer the complaint and the documents in the stage of evidence before charge.

Counsel for complainant submits that the complainant is also the investigating officer. Therefore, he can refer the complaint.

Since it is stated that the complainant is the investigating officer of the case, he is permitted to refer the complaint."

8. The validity of the said ruling is called in question by the accused in this petition.

9. Sri.R.M.Javed, learned counsel appearing for the accused-petitioner, reiterating the grounds urged in the petition would contend that the trial Magistrate, in overruling the objection raised on behalf of the accused has resulted in a miscarriage of justice and sought for allowing the petition.



10. *Per contra*, Sri.Shivaraj S. Balloli, learned counsel appearing for respondent supports the impugned ruling.

11. Having heard the arguments of both sides, this Court perused the material on record meticulously.

12. On such perusal of the material on record, the complainant, being the Investigation Officer, is not entitled to look into the investigation papers and should depose based on the investigation that he has been conducted.

13. However, the documents that have been placed on record being supplied to the accused can be accessed by him. Likewise, the private complaint, once it takes cognizance, partakes the nature of a FIR under Section 154 of Code of Criminal Procedure and therefore, the contents of the complaint can also be looked into by the complainant, who is examined as PW-1.

14. Further, no witness is expected to memorize the TIN number etc., and for that limited purpose, he is allowed to refer to the papers which have been furnished to the accused.

15. Therefore, the overruling of the objection by the learned trial magistrate is just and proper in the attendant facts and circumstances of the case and requires no interference by



this Court in exercise of its inherent powers under Section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023.

16. Accordingly, the following order:

ORDER

The petition stands ***dismissed***.

Sd/-
(V.SRISHANANDA)
JUDGE