

N.K. Mohnot Vs. State

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Court : Chennai

Decided On : Oct-10-1990

Reported in : [1992]196ITR767(Mad)

Judge : Padmini Jesudurai, J.

Acts : [Income Tax Act, 1961](#) - Sections 132

Appeal No. : Criminal Miscellaneous Petition No. 5433 of 1986

Appellant : N.K. Mohnot

Respondent : State

Advocate for Def. : B. Sriramulu, Adv.

Advocate for Pet/Ap. : N. Rajavadivelu, Adv.

Judgement :

Mrs. Padmini Jesudurai, J.

1. This application has been filed by the accused who is said to be an income-tax practitioner for return of the documents mentioned in the petition which had been seized from his premises on a raid conducted by the respondent and the Income-tax Department. The learned Public Prosecutor for the respondent objects to the return of the documents on the ground that they are needed for investigation into

certain cases in which they have not yet filed chargesheet. The learned standing counsel for the Income-tax Department also objects to the return of the documents on the ground that they are necessary for the assessment to detect and establish concealment of income and that those assessment proceedings are still pending. These two objections are valid. This petition is, therefore, dismissed, giving liberty to the petitioner to renew the application at a later stage, when the assessment proceedings are concluded and investigation into other cases is also over.

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