



2025:KER:43623

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE V.G.ARUN

TUESDAY, THE 17TH DAY OF JUNE 2025/27TH JYAISHTA, 1947

CRL.MC NO. 5503 OF 2024

PETITIONER/2ND RESPONDENT:

INCOME TAX DEPARTMENT,
REPRESENTED BY DEPUTY DIRECTOR OF INCOME TAX,
CHUNDAKKAYIL COMPLEX, MANJAKULAM ROAD,
PALAKKAD, PIN - 678001

BY ADVS.
SRI.NAVANEETH.N.NATH
SMT.SUSIE B VARGHESE

RESPONDENTS/PETITIONER/STATE:

- 1 STATE OF KERALA,
REPRESENTED BY PUBLIC PROSECUTOR,
HIGH COURT OF KERALA, PIN - 682031
- 2 MUHAMMED RIYAS K,
S/O HUSSAINR, VALIYAKANDATHIL HOUSE, THOOTH
MALAPPURAM, PIN - 679357

BY ADVS.
SRI.JIKKU SEBAN GEORGE
SMT.DEEPTI SUSAN GEORGE

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON
17.06.2025, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

**ORDER****Dated this the 17th day of June, 2025**

The Income Tax Department filed the Crl.M.C challenging Annexure A order of the Judicial First Class Magistrate Court-I, Perinthalmanna, granting interim custody of Rs.49,83,950/- to the 2nd respondent.

2. When the matter is taken up for consideration, learned Counsel for the 2nd respondent submitted that, pursuant to the impugned order, the cash was released to his client.

3. In the report called for, the learned Magistrate has stated that the cash was released to the 2nd respondent on 19.10.2023 and no proceedings in connection with CMP 1973 of 2023 in CMP 171 of 2022 is pending before that court.

4. Inasmuch as the cash is released on interim custody to the 2nd respondent, the challenge cannot survive. Moreover, release on interim custody does not prevent the Income Tax Department from



approaching the jurisdictional Magistrate with an application after completion of the assessment proceedings.

The Crl.M.C is hence closed.

Sd/-

**V.G.ARUN
JUDGE**

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APPENDIX OF CRL.MC 5503/2024

PETITIONER ANNEXURES

ANNEXURE A

A CERTIFIED COPY OF THE ORDER OF THE COURT OF
THE JUDICIAL FIRST CLASS MAGISTRATE I,
PERINTHALMANNA DATED 13.10.2023 IN CMP. NO.
1973/23 IN CMP 171/2022