* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% ***Judgment delivered on: 18th December, 2017***

\+ CRL.M.C. 1737/2015 & CRL.M.A.6262/2015

P N DEWAN ... Petitioner No. 1

M/S DEVANS MODERN BREWERIES LTD. ... Petitioner No.2

Through: Mr.Ashok Bhan, Sr. Adv. with Mr.Shailender Kumar and Mr.Rajesh Sharma, Advs.

versus

STATE (NCT OF DELHI) ..... Respondent

Through: Mr.Panna Lal Sharma, APP for State SI Pradeep Sharma, PS-I.P.Estate

CORAM:
HON'BLE MR. JUSTICE I.S.MEHTA

JUDGMENT

I. S. MEHTA, J.

1. By way of the above captioned petition filed under Section 482 of the Code of Criminal Procedure, 1973, the petitioners seek to set aside the impugned order dated 24th January, 2015 passed by the learned Additional Sessions Judge, Tis Hazari Courts, New Delhi whereby the revision petition against the orders dated 2nd April, 2008

and charge dated 19th April, 2008 were dismissed and to quash all the proceedings emanating from FIR No. 493 of 1995 under Sections 420/199/200 IPC registered at I.P. Estate, Delhi.

2. The brief facts stated are that, the District Excise Officer, Delhi, made a complaint to SHO of Police Station I.P. Estate on 5th December, 1995 alleging that M/s. Devans Modern Breweries Ltd. Bohri, Talab Tillu, Jammu, Attorney of the firm, Chartered Accountant had applied for grant of L-1 License in the National Capital Territory of Delhi in respect of three brands of beer namely Godfather, Rocky Lager, Gold Ribon Lager and two brands of Indian Made Foreign Liquor *(hereinafter referred to as IMFL)* namely Double Horse Malted Whiskey and Kashmir XXX Rum through its attorney. Along with their application for L-1 License, the Managing Director- Mr. P.N. Dewan had furnished a declaration of Distillery/Brewery/Winery and affidavit to the office of Excise Commissioner, Delhi, thereby declaring the sale figures of the following IMFL brands for the year 1992-93 and 1993-94 as under:

	Brand Name	**1992-93**	**1993-94**
1.	Double Horse Malted Whiskey	44515	63028
2.	Kashmir XXX Rum	22500	41319

3. In the complaint it was further stated that for grant/renewal of L-1 License in Delhi, it was mandatory that the brewery has sale of more than 60,000 cases of whiskey and 25,000 cases of rum for the preceding two years throughout India excluding Delhi. On the basis of affidavits/documents dated 26th May, 1994, 31st May, 1994 and

24th June, 1994 filed by accused persons, L-1 License was granted by the Commissioner of Excise.

4. Thereafter, an inspecting team of Excise Officers went to the distillery on 1st September, 1994 to verify the declared sale figures of the aforesaid brands. The team found that the sale figure for Double Horse Malted Whiskey for the year 1993-94 was 33851.5 cases only and a false figure was furnished to obtain L-1 License in respect of same brand. When the Excise Department received the report that the petitioners had given wrong sales figure to obtain the L-1 License, the license was subsequently cancelled.

5. Consequently, a complaint was filed by the District Excise Officer, Delhi on 5th December, 1995 before the police against the accused persons, alleging that they obtained the L-1 License unlawfully. On the basis of this complaint present FIR No. 493 of 1995 was lodged on 6th December, 1995 and after investigation the police filed charge sheet under Sections 420/468/471 IPC.

6. The learned Metropolitan Magistrate vide order dated 20th October, 2007 directed charges to be framed against the petitioners under Sections 420/199/200 IPC and the formal charge was framed vide order dated 19th November, 2007. The learned Metropolitan Magistrate discharged the Chartered Accountant- Mr. A.K.Anand vide the same order.

7. Subsequently, the petitioners filed a criminal revision petition No. 731 of 2007 in this Court against the orders dated 20th October, 2007 and 19th November, 2007. This Court vide order dated 7th January, 2008 remanded back the case for fresh consideration on the

question of framing of charge restricted to two pleas i.e. the charge against the petitioners show that the petitioner had applied for the grant of L-1 License while the actual fact was that the petitioners already held a L-1 License and wanted to add two brands of liquor, in respect of which the false information was given and the second plea was that the learned Metropolitan Magistrate while framing the charge did not consider the plea of petitioners that there was no loss suffered by the Excise Department nor any gain by the petitioners/accused persons.

8. The learned Metropolitan Magistrate, in compliance to the order of this Court examined the matter afresh and came to the conclusion that the factual situation presented before the Trial Court was not the same as projected before the Hon'ble High Court that the petitioners/accused persons already held a L-1 License for the year 1994-95. The case before the learned Trial Court as presented by both the State and the complainant department was that the petitioners/accused persons had applied for the grant of L-1 License in respect of certain brands of beers and Indian Made Foreign Liquor and petitioner no.1 had furnished his affidavit/declaration giving sale figure of each of the brands for the year 1992-93 and 1993-94. It was on the basis of this declaration, that the Excise Department granted the L-1 License and then sent the inspecting team to verify the sale figures. When the Excise Department received the report that the sale figure for brand Double Horse Malted Whiskey for the year 1993-94 was incorrect, it cancelled the L-1 License subsequently. The learned Metropolitan Magistrate vide order dated 2nd April, 2008 ordered for

framing of charges against the petitioners for the offences punishable under Sections 420/199/200 IPC and vide order dated 19th April, 2008 charges were framed against the petitioners.

9. Aggrieved from the aforesaid order dated 2nd April, 2008 the petitioners filed a criminal revision petition No. 227 of 2008 before this Court which was disposed off vide order dated 27th August, 2014 observing that next hierarchical court after the Magistrate is Session Judge and sent this case to the concerned District & Sessions Judge (Central District), Tis Hazari Court with the direction to assign the same to the concerned Additional Sessions Judge.

10. The case was marked to the court of learned Additional Sessions Judge as criminal revision petition no. 152 of 2014 and vide order dated 24th January, 2015, the said petition was dismissed with the observation that there was no infirmity in the order of learned Metropolitan Magistrate whereby charges were ordered to be framed against the petitioners.

Hence the present petition.

11. The learned senior counsel appearing on behalf of the petitioners has submitted that the FIR in the present matter was filed on the basis of a complaint filed by the Excise Officer stating therein that while the petitioner had applied for L-1 License for sale of liquor in NCR-Delhi, he was already holding L-1 License. He further submitted that there was a further requirement for endorsement on L-1 License to sell a particular product or brand of liquor in Delhi on

deposition of separate fee for each such brand and required a certificate under the Excise Rules.

12. He has further submitted that the allegations in the FIR No. 493 of 1995, that the petitioners had submitted along with L-1 application, the details of previous sale excluding Delhi and the same was furnished on the basis of certificate issued by Local Excise Officer provided in his brewery at Jammu. He further submitted that there is requirement for appointment of an Excise Officer at brewery to regulate sales, manufacturing and storage of product should be as per Excise Act. Based on this, the petitioners submitted that declaration paper wherein it was disclosed that for a particular brand in the previous year, the petitioners had put up an exaggerated figure of sale. It is submitted that such allegations are not correct and if at all there were any exaggerated figures, it was an inadvertent error and there was no criminal intent in it.

13. The learned senior counsel further submitted that the co-accused no.3 i.e. the Chartered Accountant of the petitioner at that time was discharged by the Trial Court whereas co-accused no.2 i.e. the Excise officer on whose behest data was given, has died during the course of investigation and the incident in question is allegedly of the year 1994-95. The charge framed by the learned Trial Court is under Sections 199/200/420 IPC while Sections 468/471 IPC were dropped during arguments on charge.

14. The learned senior counsel further submitted that the petitioner in the instant petition is seeking quashing of the charge framed by the

court below. The learned senior counsel in support of his arguments has relied upon the following judgments:

i. ***Devender Raj v. State,*** **2007 (2) JCC 1420.**

ii. ***Jotish Chandra v. State of Bihar,*** **AIR 1969 SC 7.**

15. The learned senior counsel while relying on the ***Devender Raj judgment supra*** has submitted that the petitioners were already selling "Double Horse Malted Whisky" in the previous year and as such there was no occasion to conceal the same for the next year as the petitioners were in the same business and due to inadvertence exaggerated figures had been given. It was further submitted that once it comes on record and stands proved that the petitioners were in business of sale of the aforesaid brand in the previous year and license application for the next year deems to be for the same purpose so there was no occasion for the petitioners to apply for a separate license except that fees to be deposited for sale of this brand whereas the petitioners had already deposited fee for other brands.

16. It is further submitted that since petitioners did not deposit the fee, the petitioner has not sold the said brand in NCR, Delhi, meaning thereby that there was neither any loss to the government nor any profit to the petitioners. Therefore, the petitioners have not committed any offence since the petitioners neither applied for said brand nor deposited fee or amount nor sold the said brand i.e. "Double Horse Malted Whisky" so committing of offence under Excise Act or penal law is completely ruled out.

17. The learned senior counsel on behalf of the petitioners further submitted that the application for L-1 License is a gateway to sell liquor. The selling of other brands other than "Double Horse Malted Whisky" will not attract provisions of penal law or Excise Act <u>as the petitioners had already had license to sell the aforesaid brands in NCR-Delhi.</u>

18. He further submitted that no offence under Sections 199/200/420 IPC is made out on the facts of this case <u>as the petitioner had neither applied for license nor deposited the fee nor sold the said brand.</u> Moreover, there is no allegation on the part of the present petitioners for manufacturing/using/selling the said brand illegally during the relevant period in NCR-Delhi.

19. The learned senior counsel for the petitioner has submitted that the case relied upon by the State i.e. in ***Ajay Home Products Limited*** documents were submitted and in the instant case only figure was given and not documents.

20. Per contra, the learned Additional Public Prosecutor for the State has submitted that there is sufficient material on record whereby prima facie case is made out against the petitioners and has submitted that so far dropping of the charge of forgery is concerned it is a matter of record. Moreover, there is no merit in the present petition and same deserves to be dismissed. In support of his arguments he has relied upon the judgment of ***Ajay Home Product Limited & Anr. v. The State & Anr.*** **2007 VI AD (DELHI) 105.**

21. I have given my thoughtful consideration to the submissions made by learned counsel for both the parties and have also perused the material on record.

22. The basis of applying L-1 License in Delhi is that the petitioner would have sale of more than 60,000 cases of whiskey and 25,000 cases of rum for the preceding two years throughout India excluding Delhi.

23. The petitioner applied for license for five brands i.e. Godfather Super Strong Beer, Rocky Lager Beer, Gold Ribon Lager Beer, Double Horse Malted Whiskey and Kashmir XXX Rum and the petitioner has given detailed information in its affidavit, which is reproduced hereunder:

AFFIDAVIT
APPENDIX-"B":
DECLARATION OF DISTILLERY/BREWERY/WINERY

1. I, P.N.Dewan aged 38 years the Managing director of M/s Devans modern Breweries Ltd., Bohri, Talab Tillo, Jammu-2 confirm and certify that following brands of IMFL/Beer are produced and owned by the Brewery/Distillery at Jammu.

(a) Name of the brand	*Sale of figure (actual) for all over India excluding Delhi during the last two years.*	
	1992-93	*1993-94*
Godfather Super Strong Beer	*525648*	*651868*
Rocky Lager Beer	*29007*	*45486*
Gold Ribon Lager Beer	*49030*	*49437*

Double Horse Malted Whiskey	*44515*	***63028***
Kashmir XXX Rum	*22500*	*41319*

2. I/We certify that the minimum ex-distillery/Brewery price net of all duties discounts/rebates/commissions of whatsoever nature allowance in respect of any market in India but excluding Delhi on 31st March, 1994 or CSD price fixed for 1994-95 as per details furnished hereunder :

S.No.	*Name of the brand*	*Rate per case of Quartz (Doz)*	*Rate per case of pints*	*Rate per case of Nips.*
1	*2*	*3*	*4*	*5*
	Godfather Super Strong Beer	*137/-*	*x*	*x*
	Rocky Lager Beer	*120/-*	*x*	*x*
	Gold Ribon Lager Beer	*150/-*	*190/-*	*x*
	Double Horse Malted Whiskey }	*285/-*	*300/-*	*315/-*
	Kashmir XXX Rum	*285/-*	*300/-*	*315/-*

Note A) A certificate from the Chartered Accountant/Statutory Auditor (in original) and an affidavit from the distillery regarding minimum ex-distillery price prevalent on 31st March, 94 and/or CSD price fixed for 1994-95 and sales for the last two years (all India excluding Delhi). A certificate authenticated by Excise Officer regarding sales figure along with the copy of Export Pass E.V.C. is also attached.

In respect of brands of beer, the minimum ex-distillery prices should be net of all duties /discounts /rebates/ commission etc of whatever nature allowed in respect of any market in India excluding CSD and Delhi during the year 1994-95.

3. I/We also certify that all rights, including trade mark rights in respect of the above brands of whisky and Rum and other IMFL/Beer as proposed to be sold under L-1 licence in Delhi, are vested in the Distillery/Brewery.

4. I/We confirm and certify that the distance between our distillery/brewery and New Delhi (Connaught Place) is 600 K.M. by the shortest route.

5. I/We also confirm and certify that Shri______________________ is/are the attorney/authorized representative for our distillery/brewery for the National Capital Territory of Delhi.

6. We M/s Dewans Modern Breweries Ltd shall be liable for all omissions and commissions of the terms and conditions of the L-1 Licence.

7. We confirm and certify that the information furnished above is true and based on the record maintained in normal course of business and nothing material has been concealed. If at any stage the information furnished hereinabove is found to be false, the Licence, if granted to us, shall be liable to concealed and we shall also be liable for blacklisting as per Delhi Liquor Licence Rules,1976.

Signature.
(P.N. Dewan)
MANAGING DIRECTOR.
Dewans Modern Breweries Ltd.,
Bohri, Talab Tillo,
Jammu-180 002."

24. When the inspecting team comprising of Smt. Debashree Mukherjee, IAS (SDM Kotwali) and Amit Yadav, SDM (Shahdra), visited the brewery at Jammu to verify the data provided by the petitioner, it came to light that the sale figure of 63028 provided with respect to Double Horse Malted Whisky in the affidavit was incorrect and the same was found to be 33851.50. Whereas, the rest of information given in affidavit with respect to Godfather Super Strong Beer, Rocky Lager Beer, Gold Ribon Lager Beer and Kashmir XXX Rum were found to be correct. The inspection report is reproduced hereunder for ready reference:

> *"A site inspection of premises of M/s Dewan Modern Breweries Ltd. Jammu was carried out on 1.9.94. The following records were provided from the Excise department office situated at the brewery itself.*
>
> 1. *The monthly statement sent by the Excise Office at the brewery to the Excise Commissioners, J&K.*
> 2. *The transport permits for the year 1993-94 number 1 to number 803.*
>
> *The following officials posted at the brewery were present, Sh. Behl and Sh. Thakur, both Excise officer Dewan Modern Brewery, Jammu.*
>
> *The monthly statement of IMFL sent by the Excise Office situated at brewery provides information about the total No. of case in different sizes i.e. quarts. Nips and pints sent out for rum, whiskey, etc. However, it does not mention brand wise for rum, Whiskey, etc. sent out including all brands of whiskey, rum, etc., produced by the brewery.*

The month wise total rum and whiskey (including all brands) is given in Annexure "A". The total number of cases sent out by the distillery is given for both rum and whiskey.

Whiskey (all brands)	*35,655*
Rum (all brands)	*46,085*

These above figures (in cases) are for sales all over India for all brands of Whiskey and rum manufactured by the brewery , However, since the brewery did not sell any of its whiskey and rum in year 1993-94. The above figures are for sale of all brands of whiskey (excluding Delhi) and sale of all brands of rum (excluding Delhi)

The total of all the Transport permits from number 1 to number 803 was done for Kashmir xxx Rum and Double Horse Malted Whiskey. The total in dozen bottles was converted into cases as the Transport permit gave the number of dozens of bottles dispatched for various sizes i.e. Quarts, Pints and Nips.

From the total of transport permit for year 1993-94 the dispatch (in cases) is given below:

Kashmir xxx Rum	*42,481.25*
Double Horse Malted Whiskey	*33, 851.50*

From the above figure and even from the monthly statement it is clear that the figure as given in the certificate from the Excise Officer, of the brewery (at 51/c) and the affidavit of the Managing Director of the brewery (at 54/c) are false for Double Horse Malted Whiskey. In light for the above reason the declaration as given by the Managing Director in the different at 54/c is false and hence company be blacklisted as at 53/c at "x" as under the rules and provisions of law.

(sd)	*(sd)*
6/9/94	*6/9/94*
(Debashree Mujherjee)	*(Amit Yadav)*
SDM (Kotwali)	*SDM (SHAH.)"*

25. <u>The whole question here, hinges around whether wrong information of sale of one brand amounts to attraction of offences punishable under Sections 420/199/200 IPC in the present petition?</u>

<u>The answer is NO.</u>

26. In the instant petition, the petitioner no.1 had applied for L-1 License at Delhi for five items i.e. Godfather Super Strong Beer, Rocky Lager Beer, Gold Ribon Lager Beer, Double Horse Malted Whiskey and Kashmir XXX Rum. On inspection, it was found that sale figures for four items were correct and sale figure for only one item i.e. Double Horse Malted Whiskey was slightly different, instead of writing a sale figure of 33,851.50, the sale figure for the said brand was shown to be **<u>63028</u>**.

27. Admittedly, the petitioner is in the business of selling liquor for the preceding three years and there is no complaint qua petitioners on this account. The L-1 license granted to the petitioners for the year 1989-90, 1990-91 and 1991-92 is reproduced hereunder for ready reference:

"***<u>L-1 Licence 1989-90</u>***

OFFICE OF THE COMMISSIONER OF EXCISE:DELHI.

2: BATTERY LANE: RAJPUR ROAD DELHI.

No. F. L-1/39-90/2 (I)/ Excise/ IMFL/5067
Dated the 30.03.1990

To

<u>M/s Dewan Modern Breweries</u>
<u>A-29/2 NIA, Phase I, New Delhi</u>

Sub: <u>EXTENSION OF L-1 LICENSE FOR THE YEAR 1989-90(89-90).</u>

This is to inform you that Hon'ble Lt. Governor, Delhi in exercise of powers conferred upon him under the provisions of the Rule 30 of the Delhi Liquor Licence Rules, 1976, has been pleased to extend the licencing period of L-1 licences (Licencees for the wholesale supply of IMFL/ Beer) which is expiring on 31.03.1990 for a period of 15 days, i.e. from 1.4.1990 to 15.4.1990 at the existing rates of licence fee on prorate basis.
In case you are interested in extension for licencing period of your L-1 licence for all the brands held by you for a further period on 15 days i.e. 1.4.1990 to 15.4.1990. You are requested to deposit a sum of Rs.2200/- with this office immediately latest by 31.3.1990 pm receipt of this letter, being licence fee for 15 days in respect of all the brands held by you.

Yours faithfully,

V.K. Jha
COLLECTOR OF EXCISE:DELHI.
No. F.L-1/89-90/2(1)/IMFL
Dated the 30.3.1990

Copy to bond inspector concerned.

*****

L-1 (1990-91)

No.F.L-1/ (10/90-91/IMFL/Excise
Dated April

<u>O R D E R</u>

The wholesale and retail prices of the following brands details of which are given overleaf, have been fixed by the competent authority in accordance with the provisions of Sub-rule (17A) of 33 of the Delhi Liquor Licence Rules, 1976 and the Excise Policy

1. Name of the Licensee-1990-91 M/S. Dewan Modern Brew.
(1.5.90 to 31.3.91)

2. Name (s) of the distillery/distilleries. M/S.Dewan Modern Brew. Ltd. Jammu

3. <u>Brands.</u>

1. Rocky Beer

This order shall come into force w.e.f. 1st May 1990 for all the brands licenced to the L-1 (Wholesale) Licensees.

(Alka Diwan)

DISTT. EXCISE OFFICER
<u>DELHI</u>

No.F.L-1/ (1)9/90-91/IMFL/ EXCISE/445 to 452
Dated :-1.5.90

Copy to:-
1. The Secretary (Finance), Delhi Admn. Delhi

2. Managing Directors, DSIDC, DTTDC, DSUSC and Administrator ____ for necessary action. They are requested to ensure that the brands mentioned overleaf are sold at revised rates.
3. All Branch Officers of the Excise Department.
4. Concerned L-1 (Wholesale) Licensee.
5. All Sub-Inspector/Inspectors posted at licenced premises of L-1 licensee.
6. P.A. to E.C/D.C.
7. Inspector Local Transport Permit.
8. Bond. Inspector of M/S Dewan Modern Brew. Ltd. Jammu to prepare inventory of different brands of IMFL at the time of closing hours of 30.4.90 and submit the same on 1.5.90 in this office positively.

(Alka Diwan)
DISTT. EXCISE OFFICER

DELHI

*****

L-1 Licence 1991-92

OFFICE OF THE COMMISSIONER OF EXCISE
2: BATTERY LANE: RAJPUR ROAD DELHI.

No.F./1-1/ 36(1)/91-92/IMFL/EX/273
Dated:18/6/91

O R D E R

The wholesale and retail sale prices of the following brands of which are given overleaf, have been fixed by the competent authority in accordance with the provisions of sub rule (17-A and 17-B) of rule 33 of the Delhi Liquor Licence Rules, 1976, and the Excise Policy approved for the year 1991-92.

1. Name of the Licence-1991-92 M/S Dewan

Modern Breweries Ltd.

2. Name(s) of the distillery/distilleries 1. M/S Dewan Modern Breweries Ltd. Talab Tillu, Jammu.

3. Brands:

1. GODFATHER SUPER STRONG BEER (below 8.25% V.V.)

2. Rocky Lager Beer (below 5% V.V.)

This order shall come into force with immediate effect for the brands licenced to the L-1 (wholesale) licensees.

(C.K. Dolley)
Distt. Excise Officer (IMFL)

No.F.L-1 36 (i)/91-92/IMFL/Ex/273 dated: 18/06/91

Copy to:

1. *The Secretary (Finance), Delhi Admn. Delhi*
2. *Managing Directors, DSIDC, DTTDC, DSUSC and Administrator ____ for necessary action. They are requested to ensure that the brands mentioned overleaf are sold at revised rates.*
3. *Concerned L-1 (Wholesale) Licensee.*
4. *All Sub-Inspector/Inspectors posted at licenced premises of L-1 licensee.*
5. *P.A. to E.C/D.C.*
6. *Inspector Local Transport Permit.*

(C.K. Dolley)
DISTT. EXCISE OFFICER (IMFL)
DELHI."

28. The petitioner no.1 had applied for the grant of L1-License in form L-1 for the year 1994-95 in the Excise Department, Delhi. Along with the said application the petitioner no.1 had submitted an affidavit cum declaration of distillery/brewery/winery with respect to

the sale of brands sold all over India excluding Delhi for the last two years. Out of the five brands only one brand had slight difference of sale figure. It might be possible that the wrong figure was given due to typographical error or due to inadvertent error on the part of the petitioner.

29. It is crystal clear coming on record that by showing sale figure of 63028, the petitioner is not going to gain anything or the petitioner made any sale of Double Horse Malted Whiskey on the basis of this sale figure in the licensing period.

30. Moreover, it was the government who would be gaining revenue on the basis of license issued in favour of the petitioner. Since, there was no motive/gain emerging from the present facts and circumstances to invoke the provisions of Sections 420/199/200 IPC. The element of *mens rea* is *sine qua non* for the attraction of the abovementioned provisions. Here the observation of Apex Court in ***Jotish Chandra Chaudhary v. State of Bihar,*** **AIR 1969 SC 7,** is relevant:

> *"A person can be charged under Section 200 if the declaration was used corruptly - Facts revealed that appellant would not have gained any advantage by giving wrong date of birth - Held, Single Judge not justified in directing lodging of complaint under Sections 199 and 200."*

31. This Court in the case of ***Devinder Raj Narang v. State,*** **2007 [2] JCC 1420** has also held that:

> *"Furnishing of a declaration and supporting documents, that 33,000 cases were sold in a given year, by itself does not amount to false declaration – For the same reasons as in the case of the charge under Section 420 the charge under Section 199 cannot be sustained."*

32. Also, in the case of ***Smt. Kusum Sandhu and Another v. Sh. Ved Prakash Narang*, 2009 CriLJ 1078,** this Court has held that:

> *"When there is no fraudulent or dishonest intention is shown right at the beginning of the transaction - A prima facie case of cheating cannot be made out – Complaint did not disclose any ingredients of cheating – Hence, impugned order and complaint quashed."*

33. It is apparent on the face of the record, that the element of dishonest intention on part of the petitioners is missing. The petitioner no.1 is not gaining anything out of the incorrect information as stated and act of the petitioners so giving wrong information does not put any economic loss to the Excise Department. Therefore, the offences punishable under Section 420 read with Sections 199/200 IPC are not made out.

34. In view of the aforesaid reasons and circumstances in the present case and in the light of the abovementioned caselaws, the FIR No.493/1995 under Sections 420/199/200 IPC registered at Police Station I.P. Estate, Delhi and the consequential impugned order dated 24th January, 2015 passed by the Additional Sessions Judge, Tis Hazari Courts, Delhi are hereby quashed and set aside respectively.

35. Consequently, the present petition is allowed and disposed of in the above terms. All the pending applications (if any) are also disposed of.

36. Lower Court Records be sent back forthwith along with one copy of this judgment to the concerned Court(s).

No order as to Costs.

I.S.MEHTA, J

DECEMBER 18, 2017