

D/L 48
07.10.2024
Rohit
ct.no.7

W.P.A. 23128 of 2024

**Narendra Kumar Poddar
Versus
The State of West Bengal and others**

Mr. Dipanjan Dutt
Mr. Surojit Saha
... for the petitioner

Mr. Amal Kumar Sen, Ld. A.G.P
Ms. Reshma Chatterjee
...for the State Respondents

The petitioner alleges that one Jitendar Agrawal @ Sahil Agrawal and Amina Khatoon represented themselves as chartered accountants before the petitioner.

The petitioner accordingly entrusted the aforesaid persons for filing of their Income Tax returns and payment of tax dues both direct and indirect taxes.

The petitioner states that the petitioner already handed over their respective digital signature contained in pen drive, pan card copies, returns and other identity documents to the aforesaid persons. The petitioner alleges that the aforesaid persons did not take any effective steps on behalf of the petitioner

for filing returns under the Income Tax Act as well as under other relevant statutes.

The petitioner alleges that the aforesaid persons defrauded the petitioner of a substantial sum of money. The petitioner states that from the communication made by the Income Tax authorities the petitioner for the first time came to know of the fact that they have been defrauded by the aforesaid persons. Immediately thereafter the petitioner lodged a complaint with the Officer-in-charge, Pragati Maidan Police Station by a letter dated 04.06.2024.

The learned Advocate appearing for the petitioner submits that the police authorities have not taken any effective steps excepting registration of an FIR pursuant to the aforesaid complaint lodged by the petitioner.

Mr. Sen, learned Additional Government Pleader files a report of the Officer-in-charge Pragati Maidan Police Station dated 16.09.2024, which is taken on record. Upon going through the said report this Court finds that witnesses have been examined and their statements have been recorded under Section 161 of the Cr.P.C. It further appears that several notices under Section 91 of the Criminal Procedure Code was served upon the petitioner as well as upon various other authorities.

It is not in dispute that the petitioner has complied with the notice under Section 91 of the Criminal Procedure Code. Upon going through the said report it appears that the investigation is in progress. In view thereof this Court directs the concerned investigating officer to complete the investigation expeditiously.

If the petitioner is aggrieved with the further progress of the investigation it will be open to the petitioner to approach the concerned jurisdictional court in accordance with law.

With the above observations and directions the writ petition stands disposed of.

No order as to costs.

Photostat certified copies, if applied for, be given to the parties upon compliance with all requisite formalities.

(Hiranmay Bhattacharyya, J.)