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

+ **CRL.M.C. 4688/2023 & CRL.M.A. 17886/2023**

MAHENDER SINGH PARMAR AND ORS.....Petitioners

Through: Mr. Vipin Kumar Gupta
with Ms. Nishika Chugh,
Adv.

versus

UNION OF INDIA AND ANRSRespondents

Through: Ms. Shiva Lakshmi,
CGSC with Mr. T. Hari
Hara Sudhan, Mr.
Rajdeep, Mr. Salman &
Ms. Nupur Grover, Adv.

CORAM:

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

12.09.2024

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1. The present petition is filed seeking quashing of the summoning order dated 31.10.2022 in complaint case No. CNR No. DLSW01-011760-2021, Reg. No. CC/1484/2021 under Section 159 read with Section 162/220 (3) of the Companies Act, 1956 (**'the Act'**) issued by the learned Additional Sessions Judge (ASJ), Special Judge (Companies Act), Dwarka Courts, South West, Delhi against the petitioners.

2. Concededly, the complaint was filed against the petitioners for offences under Section 159 and 162 read with Section 220 (3) of the Act. The offences are punishable with fine only.

3. In terms of Section 468 of the Code of Criminal Procedure, 1973 (**'CrPC'**), no cognizance for such offences which are punishable with fine only can be taken after a period of one year from the knowledge of the offence.



4. It is not in dispute that the respondent department was aware of the non-filing of the balance sheets. The petitioners are sought to be prosecuted for non-filing of the balance sheets upto financial year 2015 – 2016, whereas the complaint was filed in November, 2021 and the cognizance was taken on 31.10.2022.
5. The cognizance in the opinion of this Court could not have been taken.
6. It is an admitted case that no application was filed by the respondent under Section 473 of the CrPC seeking condonation of delay.
7. In view of the above, the present petition is allowed and the order of summoning dated 31.10.2022 in complaint case No. CNR No. DLSW01-011760-2021, Reg. No. CC/1484/2021 under Section 159 read with Section 162/220 (3) and all proceedings emanating therefrom against the petitioners are set aside.
8. The petition is allowed in the aforesaid terms.
9. It is made clear that this Court has not gone into other issues raised by the parties.

AMIT MAHAJAN, J

SEPTEMBER 12, 2024
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