10.03.2025
rc/ct.no.34
Item No.181

CRR No. 2155 of 2024
with
CRAN No.1 of 2024

In the matter of : Darshan Rashiklal Mehta
.......Petitioner

Mr. Sandipan Ganguly
Mr. Ayan Bhattacharjee
Mr. Anand Keshri
Mr. Shounak Mondal
Mr. Sourav Roy ...for the Petitioner

Mr. Jagannath Ganguly ...for the O.P.

The petitioner seeks quashing of Complaint Case No. 261 of 2023 pending before the learned Judicial Magistrate, 3rd Court, Alipore, South 24-Parganas primarily on the ground that the offence alleged took place on January 02, 2023. The petitioner joined as a Director of the company on March 24, 2012 and resigned from the said post on November 04, 2019. The GST Registration Certificate in which the petitioner's name appears as a Director of the company was issued on April 19, 2019 when the petitioner was a Director of the company. The alleged incident occurred much after the petitioner resigned from the company and as such, he was not responsible for the day to day affairs of the company on the relevant date.

Par contra, learned counsel for the opposite party places reliance on the affidavit in opposition and the supplementary affidavit filed by the opposite party and submits that the petitioner's name appears as one of the Directors of the company in a document of the authority downloaded from its official website. However, the document indicates that the GST Registration of the company was cancelled with effect from May 31, 2020.

I have considered the rival contention of the parties and material on record.

It is not in dispute that the petitioner joined as a Director of the company on March 24, 2012 and resigned from the said post with effect from November 04, 2019. The complaint was lodged with regard to the incident which occurred on January 02, 2023. The GST certificate disclosing the name of the petitioner as one of the Directors of the company was issued on April 19, 2019 and therefore obviously names the petitioner as one of the Directors. The opposite party has been candid in submitting that despite several communications made to the GST authority, the name of the tax payer in respect of the trade name Reliance Lifestyle Holding Limited was not intimated to him for which the opposite party was constrained to obtain certain particulars from the official website of the authority. The said document demonstrates that GST registration of the company was cancelled with effect from May 31, 2020 and the name of the petitioner appears therein as one of the Directors. Keeping in mind the date of the alleged incident, this document also does not lend support to the case made out by the opposite party.

Upon consideration of the entire material on record as well as submission made on behalf of the parties, this Court is of the view that since the petitioner had no nexus with the day to day affairs of company in any manner whatsoever on the relevant date, he cannot be held liable for any incident that occurred after his resignation from the company. For the said reason, the petitioner should not be made to suffer the ordeal of trial in a matter where no allegation lies against him.

Accordingly, the revisional application is allowed.

The proceedings being Complaint Case No. 261 of 2023 pending before the learned Judicial Magistrate, 3rd Court, Alipore, South 24-Parganas be quashed qua the petitioner.

It is made clear that the proceedings shall continue against the other accused.

The connected application being CRAN No. 1 of 2024 is also disposed of.

Urgent certified website copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Suvra Ghosh,J)