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**IN THE HIGH COURT OF BOMBAY AT GOA**  
**CRIMINAL MISC. APPLICATION NO.134 OF 2025**  
**IN**  
**STAMP NUMBER MAIN NO. 1438 OF 2020-FILING.**

THE INCOME TAX DEPT.,  
BY ASST. COMMISSIONER  
OF INCOME TAX, MARGAO .... APPELLANT.  
VS  
GREGORY LEWIS ...RESPONDENT.

Ms. Amira Razaq, Advocate for the Applicant/Appellant.  
None present for the Respondent.

**CORAM:- SHREERAM V. SHIRSAT, J.**

**DATED:-23<sup>rd</sup> December 2025.**

**P.C.:**

1. The Applicant has approached this Court by filing the present leave to appeal against the Order dated 29.4.2019 passed by the Chief Judicial Magistrate, Margao in Criminal Case No.142/OA/ITD/2010/A. The Chief Judicial Magistrate, Margao, has acquitted the Respondent.

2. The Applicant herein is the original complainant who had filed complaint under Sections 276( c) and 277 of Income Tax Act against the Respondent herein, being Criminal Case No.142/OA/ITD/2021/C before the Chief Judicial Magistrate,

Margao. The Respondent has been acquitted. The Applicant thereafter filed the present leave to appeal on 17.9.2020. The same was pending before this Court.

3. In the case of ***Celestium Financial V/s A. Gnanasekaran & ors.***<sup>1</sup>, the Hon'ble Supreme Court in paragraph nos. 9 and 10 has held as under:

*“9. In the circumstances, we find that Section 138 of the Act being in the nature of a penal provision by a deeming fiction against an Accused who is said to have committed an offence under the said provision, if acquitted, can be proceeded against by a victim of the said offence, namely, the person who is entitled to the proceeds of a cheque which has been dishonoured, in terms of the proviso to Section 372 of the Code of Criminal Procedure, as a victim. As already noted, a victim of an offence could also be a complainant. In such a case, an appeal can be preferred either under the proviso to Section 372 or Under Section 378 by such a victim. In the absence of the proviso to Section 372, a victim of an offence could not have filed an appeal as such, unless he was also a complainant, in which event he could maintain an appeal if special leave to appeal had been granted by the High Court and if no such special leave was granted then his appeal would not be maintainable at all. On the other hand, if the victim of an offence, who may or may not be the complainant, proceeds under the proviso to Section 372 of the Code of Criminal Procedure, then in our view, such a victim need not seek special leave to appeal from the High Court. In other words, the victim of an offence would have the right to prefer an appeal, inter alia, against an order of acquittal in terms of the proviso to Section 372 without seeking any special leave to appeal from the High Court only on the grounds mentioned therein. A person who is a*

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<sup>1</sup> 2025 (3) MLJ (Crl)147

*complainant Under Section 200 of the Code of Criminal Procedure who complains about the offence committed by a person who is charged as an Accused Under Section 138 of the Act, thus has the right to prefer an appeal as a victim under the proviso to Section 372 of the Code of Criminal Procedure.*

**10.** *As already noted, the proviso to Section 372 of the Code of Criminal Procedure was inserted in the statute book only with effect from 31.12.2009. The object and reason for such insertion must be realised and must be given its full effect to by a court. In view of the aforesaid discussion, we hold that the victim of an offence has the right to prefer an appeal under the proviso to Section 372 of the Code of Criminal Procedure, irrespective of whether he is a complainant or not. Even if the victim of an offence is a complainant, he can still proceed under the proviso to Section 372 and need not advert to Sub-section (4) of Section 378 of the Code of Criminal Procedure”.*

3. The ruling of the Apex Court was brought to the notice of the Ld. Counsel for the Applicant herein, who is the complainant and that the complainant can approach the Sessions Court under Section 413 of BNSS (old Section 372 of Cr.P.C) in order to challenge the said impugned Order dated 29.4.2019 passed by the Chief Judicial Magistrate, Margao.
4. The learned Counsel for the Applicant has also not disputed the said position of law and argued that if liberty is granted and delay is condoned, he is ready and willing to approach the Sessions Court under Section 413 of BNSS.
5. The Ld Counsel for the Applicant has relied upon the

following judgments:-

- i. Assistant Commissioner of Income Tax, Circul-2(1), Chandigarh VS M/s Manohar Infrastructure & Construction Private Limited and another<sup>2</sup>
  - ii. The Deputy Commissioner of Income Tax(TD) Vs Vijay Kumar Ghai and ors.,<sup>3</sup>
  - iii. Income Tax Officer(TDS) Vs Sandeep Ghai and anr.<sup>4</sup>
6. Section 413 of BNSS reads as under:

***“413. No appeal to lie unless otherwise provided.—No appeal shall lie from any judgment or order of a Criminal Court except as provided for by this Sanhita or by any other law for the time being in force:***

*Provided that the victim shall have a right to prefer an appeal against any order passed by the Court acquitting the accused or convicting for a lesser offence or imposing inadequate compensation, and such appeal shall lie to the Court to which an appeal ordinarily lies against the order of conviction of such Court.”*

7. Taking into consideration the above and the Judgment passed by the Hon’ble Supreme Court, there can be no doubt that the victim has a right to prefer an appeal against the order passed acquitting the Accused, and such an appeal shall lie to the Court to which an appeal ordinarily lies against the order

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<sup>2</sup> 2025 PHHC: 171606

<sup>3</sup> 2025 PHHC:173169

<sup>4</sup> 2025 PHHC:173176

of conviction of such Court, and therefore liberty is granted to the present Applicant to withdraw the leave to appeal and approach the Sessions Court by filing appropriate proceedings to challenge the impugned Order dated 29.4.2019. As the leave to appeal was pending before this Court, the delay in approaching the Sessions Court to challenge the impugned Order dated 29.4.2019 is condoned. The Registry to return the original certified copy of the impugned order dated 29.4.2019, to the Applicant, which shall be replaced by a photocopy of the same in the records of the Court.

8. The Applicant shall approach the Sessions Court within a period of four weeks.

9. The Application is allowed to be withdrawn and disposed of accordingly.

10. In view of the above, nothing survives in Stamp Number Main No.1438/2020-Filing and hence the same stands disposed of.

**SHREERAM V SHIRSAT, J.**