

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

CRIMINAL WRIT PETITION NO.3737 OF 2025

SATISH
RAMCHANDRA
SANGAR

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SATISH RAMCHANDRA
SANGAR

Date: 2025.07.31
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M/s. Satya Prakash Managal & Company
Saurabh Jain – Auditor

...Petitioner

V/s.

The State of Maharashtra and Anr.

...Respondents

Mr.Akshat Bajpai a/w Mr.Sushil Kumar, Ms.Vidhi Suthar and Mr.Aditya Juvekar i/b. Kumar Legal Research LLP:-	Advocates for Petitioner.
Ms.Gauri S. Rao:-	APP for Respondent No.1 -State.

CORAM : S. M. MODAK, J.

DATE : 29th JULY 2025

P. C. :-

1. Heard learned Advocate for the Petitioner.
2. On 16th July 2025, the Petitioner was asked to point out whether the process is issued by the learned Special Judge. Today learned Advocate for the Petitioner submitted that uptill now there is no order of '*issuance of process*'.
3. The Petitioner claims to be a Chartered Accountant and according to him, he cannot be prosecuted as per the provisions of

Section 134(8) of the Companies Act, 2013. This contention cannot be raised now. The reason is simple. Yet there is no order of issuance of process. If there is any order then the Petitioner is at liberty to take appropriate steps. It will be premature to entertain the Petition. Hence it is disposed of.

[S. M. MODAK, J.]