IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 07.03.2025

PRONOUNCED ON : 13.03.2025

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THE HON'BLE MR. JUSTICE SUNDER MOHAN

Crl.O.P.Nos.29268, 29283, 29285, 29305, 29276, 29314,
29354 and 29350 of 2022
and Crl.MP.Nos.17922, 17950, 17921, 17927, 17954,
17924, 17923, 17936, 17930, 17933, 17935, 17931,
17955, 17925, 17934 & 17952 of 2025

Padmanabhan ... Petitioner in all cases/A3

Vs.

The Deputy Registrar of Companies,
Tamil Nadu,
having office at Shastri Bhavan,
No.26, Haddows Road,
Chennai – 600 006. ... Respondent/Complainant in all cases

COMMON PRAYER: Criminal Original Petitions filed under Section 482 of Cr.P.C., to call for the records connected with E.O.C.C.Nos.235, 234, 238, 237, 233, 236, 239, 240 of 2013 on the file of the learned Additional Chief Metropolitan Magistrate-I, Economic Offences, Egmore, Chennai -8 and quash the same.

For Petitioner in all cases : Mr.C.Suraj

For Respondent : Mr.R.K.Gandhi, CGSC

in all cases

COMMON ORDER

The petitioner is the Director in two companies viz., M/s.Agnite Education Limited and M/s.Teledata Marine Solutions Limited and he has filed the captioned petitions, seeking quash of eight complaints filed in respect of violations of the Companies Act, 1956 [hereinafter referred to as 'the Act'] in the two companies. Four Criminal Original Petitions pertain to the Financial Year 2010-11 and the other four Criminal Original Petitions pertain to the Financial Year 2011-12. The necessary particulars/details of the quash petitions, are tabulated as follows:

Sl.No.	*Crl.OP.No.*	*Complaint in EOCC No.*	*Company*	*Allegation*
Financial Year : 2010-2011				
1	29283/22	234/13	M/s.Teledata Marine Solutions Limited	Failure to file Balance Sheet on or before 30.10.2011 as per Section 220 r/w 220(3) of the Act.
2	29314/22	236/13	M/s.Teledata Marine Solutions Limited	Failure to file Annual Return on or before 30.11.2011 as per Section 159 r/w 162 of the Act
3	29305/22	237/13	M/s.Agnite Education Limited	Failure to file Annual Return on or before 30.11.2011 as per Section 159 r/w 162 of the Act
4	29285/22	238/13	M/s.Agnite Education Limited	Failure to file Balance Sheet on or before 30.10.2011 as per Section 220 r/w 220(3) of the Act.

Sl.No.	***Crl.OP.No.***	***Complaint in EOCC No.***	***Company***	***Allegation***
Financial Year : 2011-2012				
5	29276/22	233/13	M/s.Teledata Marine Solutions Limited	Failure to file Annual Return on or before 30.11.2012 as per Section 159 r/w 162 of the Act
6	29268/22	235/13	M/s.Teledata Marine Solutions Limited	Failure to file Balance Sheet on or before 30.10.2012 as per Section 220 r/w 220(3) of the Act.
7	29354/22	239/13	M/s.Agnite Education Limited	Failure to file Annual Return on or before 30.11.2012 as per Section 159 r/w 162 of the Act
8	29350/22	240/13	M/s.Agnite Education Limited	Failure to file Balance Sheet on or before 30.10.2012 as per Section 220 r/w 220(3) of the Act.

2. (a) The learned counsel for the petitioner submitted that in the first four cases referred above, the respondent had extended the financial year by six months i.e., the financial year 2010-11 was extended upto 30.09.2011 under Section 210(4) of the Act and the order was passed on 23.08.2011. Consequently, the respondent had granted an extension of time to conduct the AGM upto 30.03.2012 under Section 166(1) of the Act, by their proceedings dated 24.08.2011. The above two extensions were granted in respect of M/s.Teledata Marine Solutions Limited.

(b). Similarly, for M/s.Agnite Education Limited, the respondent had granted extension of the financial year 2010-11 upto 30.09.2011 under Section 210(4) of the Companies Act, by the proceedings dated 22.11.2011. As regards the conduct of AGM, the time was extended upto 30.03.2012 by the proceedings dated 22.07.2011.

(c). The learned counsel therefore submitted that the impugned complaints which are challenged in the first four Criminal Original Petitions mentioned above, had not referred to the time extension granted and therefore, the complaints deserve to be quashed.

(d). The learned counsel further submitted that since the time was extended for the previous financial year, the next financial year commenced from the expiry of the extended period and therefore, the complaints which are sought to be quashed in the petitions listed as 5 to 8 in the above tabular column also deserve to be quashed as the extension period has not been referred to in the complaint.

3 (a). The learned Central Government Standing Counsel for the

respondent however would state that though the complaints in respect of the first four cases listed above in the tabular column do not specifically state about the extension granted, in the counter, the respondent has stated that the petitioner and the company have not complied with the statutory requirement even within the extended time limit.

(b). The learned Central Government Standing Counsel further submitted that merely because an extension of financial year was granted for the financial year 2010-11, it would not amount to extension for subsequent financial year; and that the financial year 2011-12 cannot commence from the extended period and therefore, the quash petitions mentioned in Sl. Nos.5 to 8 above, which pertains to the financial year 2011-12, have to be dismissed.

4. Heard the learned counsel on either side and perused the materials available on record.

5. The impugned complaint in EOCC No.234 of 2013 states that the balance sheet and the profit and loss account of the company for the

year ending 31.03.2011 ought to have been placed in the AGM on or before 30.09.2011 and filed before the respondent on or before 30.10.2011, and that it was not done in this case.

6. Similarly, in the complaint relating to failure to file the annual returns viz., EOCC No.236 of 2013, the respondent had stated that the annual returns ought to have been filed on or before 30.11.2011 in terms of Section 159 r/w 162 of the Act. These two complaints pertain to M/s.Teledata Marine Solutions Limited.

7. The other complaints which are mentioned in Sl.Nos.3 and 4 in the above tabular column viz., EOCC Nos.237 and 238 of 2013 pertain to similar allegations against the second company viz., M/s.Agnite Education Limited.

8. It is not in dispute that the respondent had granted time and had extended the financial year 2010-11 upto 30.09.2011 in respect of both the companies viz., M/s.Teledata Marine Solutions Limited and M/s.Agnite Education Limited and also extended the time to conduct

AGM. The respondent however had not referred to the said extensions in their complaints pertaining to the financial year 2010-11.

9. Though in the counter, the respondent has stated that even within the extended period, the petitioner has not complied with the statutory requirements, this Court is of the view that since the complaint is bereft of such particulars and the extensions granted have not been referred to in the complaint, the complaints cannot be sustained. Accordingly, the complaints which are impugned i.e., EOCC Nos.234, 236, 237 and 238 of 2013, are quashed and Crl.OP.Nos.29283, 29314, 29305 and 29285 of 2022, are allowed.

10. As regards the cases which pertain to the financial year 2011-12, admittedly, there is no extension of financial year or extension of time for conducting AGM for the said financial year. Hence, this Court is of the view that the contentions of the petitioner that the financial year 2011-12 gets automatically extended has to be adjudicated only during trial. Therefore, this Court is not inclined to entertain the quash petitions pertaining to the complaints alleging violation for the financial year

2011-12. Accordingly, the Criminal Original Petitions in Crl.OP.Nos.29276, 29268, 29354 and 29350 of 2022 are dismissed and the trial Court may proceed with the trial in EOCC Nos.233, 235, 239 and 240 of 2013. Consequently, the connected Criminal Miscellaneous Petitions are closed.

13.03.2025

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SUNDER MOHAN., J.

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To

1. The Deputy Registrar of Companies,
Tamil Nadu,
having office at Shastri Bhavan,
No.26, Haddows Road,
Chennai – 600 006.

2. The Additional Chief Metropolitan Magistrate-I,
Economic Offences, Egmore, Chennai -8.

3. The Public Prosecutor,
High Court, Madras.

Pre-delivery common order in
Crl.O.P.Nos.29268, 29283, 29285,
29305, 29276, 29314, 29354
and 29350 of 2022

13.03.2025