



CRM-A-3000-2019 (O&M) 1

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

260(2)

**CRM-A-3000-2019 (O&M)
Date of Decision: December 09, 2025**

**Assistant Commissioner of Income Tax, Circle-2(1), Chandigarh
.....Applicant(s)**

Versus

**M/s Manohar Infrastructure & Construction Private Limited and
another**

.....Non-applicant(s)/Respondent(s)

CORAM: HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: None

SANJAY VASHISTH, J.

1. Applicant – Assistant Commissioner of Income Tax, Circle-2(1), Chandigarh has filed the present application seeking grant of leave to appeal against the judgment of acquittal dated 06.05.2019, passed by learned Chief Judicial Magistrate, Chandigarh, in Complaint case bearing No. 2809/2014, instituted on 01.04.2014, under Section(s) 276CC read with Section 278B of the Income Tax Act, 1961, titled as ‘Deputy Commissioner of Income Tax, Central Circle-I, Chandigarh v. M/s Manohar Infrastructure & Construction Private Limited and another’, whereby the complaint filed by the applicant(s) herein has been dismissed by acquitting the accused.

2. Shorn off the factual matrix of the present case, it is suffice to notice that in the recent mandate of law laid down by Hon’ble the Apex Court, in the case of **M/s Celestium Financial v. A. Gnanasekaran etc.** [Criminal Appeal Nos. 1868-70 of 2025, decided on 08.04.2025, reported as 2025 (3) RCR (Criminal) 208 : Law Finder Doc Id # 2737710 : 2025 SCC OnLine SC 1320], their Lordships’ have answered the issue in affirmative that whether an appeal would be maintainable under the proviso to Section 372 Cr.P.C. (corresponding Section 413 of BNSS, 2023), against an order of acquittal passed in a case instituted upon a private complaint, by treating the



CRM-A-3000-2019 (O&M)

2

complainant in such a proceeding as a 'victim' within the meaning ascribed to the term under Section 2(wa) of the Cr.P.C.

3. After encapsulating in detail the provisions of Sections 2(d), (n) & (wa), 24, 200, 372, 377, 378, 386 of the Cr.P.C.; Sections 138, 139, 141, 142, 143 and 147 of the Negotiable Instruments Act, 1881; and the earlier view point of the Hon'ble Supreme Court taken in the case of **Mallikarjun Kodagali (dead) represented through Legal representative v. State of Karnataka, (2019) 2 SCC 752**, an ongoing debate whether the right of the victim to file an appeal against acquittal in a complaint case would fall under Section 372 or Section 378(4) of Cr.P.C., has been put to rest. Succinctly, in **Celestium Financial's case (supra)** it has been held that the 'victim' has a right to file an appeal under Section 372 of Cr.P.C. before the Court of Sessions.

4. It is apposite to mention here that the judgment in the case of **Celestium Financial (supra)** has been followed and relied upon by this Court in the case of **M/s Associated Road Carriers Limited v. Manjit Singh and others (CRM-A-885-MA-2013, decided on 07.07.2025)** as well as by a Co-ordinate Bench of this Court in the case of **Satish Kumar v. Jugal Kishor (CRM-A-2700-MA-2018, decided on 02.07.2025)**.

5. Having gone through the recent mandate of Hon'ble the Apex Court in **Celestium Financial's case (supra)**, and the view taken by this Court in the case of **M/s Associated Road Carriers Limited (supra)** as well as by a Co-ordinate Bench of this Court in the case of **Satish Kumar (supra)**, there exists no ground to take a different view in the present case.

6. Accordingly, the present application is disposed of by directing the learned Sessions Judge, Chandigarh, to treat the present leave to appeal as an appeal filed under Section 372 of the Cr.P.C. (corresponding Section 413 of BNSS, 2023) and entrust the same to any appropriate Court to try the same. The concerned Court shall decide the appeal on merits as per law, as expeditiously as possible.



CRM-A-3000-2019 (O&M) 3

Since similar directions are being passed by this Court in number of cases, the concerned Appellate Court need not to adhere to the delay aspect, if any, involved in the case, for the purpose of considering the issue raised in the appeal and its disposal on merit.

- 7. The Registry is directed to transmit this order alongwith copy of the complete paper-book of this case, as also return the record of the Trial Court, if received, to the learned Sessions Judge, Chandigarh, forthwith.
- 8. Disposed of accordingly.
- 9. Pending miscellaneous application(s), if any, also stands disposed of.

(SANJAY VASHISTH)
JUDGE

December 09, 2025
Pkapoor

Whether speaking/reasoned	Yes
Whether reportable	No