

IN THE HIGH COURT AT CALCUTTA
CRIMINAL REVISIONAL JURISDICTION
Appellate Side

Present:

The Hon'ble Justice Ajay Kumar Gupta

C.R.R. 1881 of 2020

Vishal Sharma

Versus

The State of West Bengal & Anr.

With

CRR 1883 of 2020

Vishal Sharma

Vs.

The State of West Bengal & Anr.

For the Petitioner : Mr. Rishad Medora, Adv.
Mr. Pushan Kar, Adv.
Ms. A. Banerjee, Adv.
Mr. Abhidipto Tarafder, Adv.

For the Registrar of Companies
In CRR No. 1881 of 2020 : Mr. Anirban Mitra, Adv.

For the Registrar of Companies : Mr. Arun Kumar Maiti (Mohanty), Adv.
In CRR No. 1883 of 2020 : Mr. Anjan Chakraborty, Adv.

Heard on : 27.01.2026

Judgment on : 23.03.2026

Ajay Kumar Gupta, J.:-

1. The petitioner being the Auditor/accused has filed these two Criminal Revisional Applications under Section 482 of the Code of Criminal Procedure, 1973 (in short 'Cr.P.C.') being CRR No. 1881 of 2020 and CRR No. 1883 of 2020 seeking quashing of proceedings being Complaint Case No. 44/2019 and Complaint Case No. 43/2019, now pending before the Learned Judge, 2nd Special Court at Kolkata under Section 129 and 448 of the Companies Act, 2013 (in short 'the said Act'). Both complaints were lodged by the Deputy Registrar of Companies (Vineet Rai) on similar facts and allegations of two different companies. As such, both cases have been taken up together on the consent of the parties for their disposal with a common judgment for the sake of convenience and to avoid repetition.

FACTS OF THE CASE: -

2. The specific case of the petitioner herein is that he is a practising Chartered Accountant and an Income Tax payee. The Deputy Registrar of Companies, West Bengal. He filed two complaint cases, one being Complaint Case No. 44/2019 against two Directors (accused nos. 1 and 2) of M/s. Marco Polo Restaurants Pvt. Ltd. and the petitioner (accused No. 3) and another, being the Complaint Case No. 43/2019 against two Directors of M/s. Balai Lal Mookerjee & Co.

Pvt. Ltd. and the petitioner (accused no. 3), being the statutory auditor of the said company under Sections 129 and 448 of the said Act.

- 3.** It appears from the said complaint that the charge against the petitioner is only under Section 448 of the said Act. There was a rivalry and/or dispute between the companies and third parties, wherein Prakash Kumar Roy, who has no connection whatsoever with the said companies, started filing complaints against the companies. Based on that, these complaints have been filed. It will be seen from the complaint that violations of Section 129 of the said Act have been attributed to accused nos. 1 and 2 (in both the Complaints), whereas violations of Section 448 of the said Act have been attributed to all. The company against which allegations are made has not been made a party in either of the complaints.
- 4.** The petitioner asserts that no case has been made out against him in either of the complaints. The complaints are cryptic, and there is no description with regard to the violation of the provisions of the said Act by the petitioner. The allegations are false, baseless, vague and frivolous.
- 5.** The Learned Judge, by order dated 22nd November, 2019, has found a prima facie case against the accused persons and took cognizance and issued summons upon the accused persons. It will appear that

the Learned Judge has not applied her mind at all. The relevant portion from the order is quoted below.

“Heard. Perused the application. The complainant is a public servant and therefore I am not inclined to reject the application.”

6. It was further contention of the petitioner that the Learned Judge has not applied her mind in the matter and has not made necessary inquiries as to whether cognizance should have been taken and summons should have been issued. The said order is palpably bad, illegal and de hors the provisions of the statute. The petitioner has not made any false statement in the financial statement, and neither complaint discloses any falsity. The petitioner denied that the accounts are fudged and fiddled, which is an imaginary allegation without any particulars. The petitioner obtained bail from the Learned Judge on 18th December, 2019.
7. Being aggrieved by and dissatisfied with the Orders dated 22.11.2019 passed in Complaint Cases No. 44/2019 and 43/2019 by Learned Judge, 2nd Special Court, Kolkata, the petitioner filed these Criminal Revisional applications seeking quashing of the orders as well as the proceedings pending before the Trial Court. Hence, these applications.

ARGUMENTS ON BEHALF OF THE PETITIONER: -

8. Learned counsel appearing on behalf of the petitioner vehemently argued and submitted that the present Criminal Revisional applications arise out of the Complaint Case No. 44 of 2019 and Complaint case No.43 of 2019 pending before the Court of the Learned 2nd Special Judge at Kolkata is baseless and liable to be quashed since the case is bereft of the following reasons: -
- a. Firstly, it is not maintainable since it has been filed in contravention of Section 439(2) of the Companies Act, 2013. Neither the registrar, a shareholder, nor a member of the company, nor a person authorised by the Central Government on that behalf filed it. As the instant complaint, which is not a complaint in writing by the Registrar, has been filed by Deputy Registrar of Companies (Vineet Rai), a person not authorised by the Central Government, the complaint is filed without any authorisation. In support of this contention, the Petitioner has relied on the decision of this Hon'ble Court in ***Usha Martin Telematics Limited & Ors. v. Registrar of Companies***¹ which places reliance on the decision of the Hon'ble Supreme Court in ***Pepsi Foods Limited v. Special Judicial Magistrate***².

¹ ***2022 SCC Online Cal 1792***

² ***(1998) 5 SCC 749 [28]***

- b.** Neither the complaint, nor the documents in support thereof, nor the order passed by the Learned Judge reflects submission of any authorisation. The said order dated 22nd November, 2019, specifies in detail that the Deputy Registrar of Companies filed the case, and he is the complainant who sought the dispensation of personal attendance, which was exempted and the application was allowed. No record of any authorisation on behalf of the Registrar of Companies is recorded in the said order. The exemption granted under Section 256 of Cr.P.C. read with Section 439(3) of the Companies Act, 2013, is different from the authorisation necessary under the other provision. It was further submitted that before arraigning the petitioner as an accused, the company must be entangled in the present case; otherwise, the whole complaint is not maintainable in law.
- c.** The complaint is bad in law as it suffers from non-joinder and misjoinder of the Company, being the primary accused, being arraigned as a party in the present case.
- 9.** The Deputy Registrar has initiated a complaint on the basis of information received by one interloper/third party on a purported tip and alleged contravention of Section 129 (Financial Statement) and Section 448 (Punishment for false statement) of Companies Act, 2013 which is complained of after more than six months which is the

period within which any discrepancy ought to have been noticed and complaint filed, but the purported concealment of transactions all arose before 30th December, 2016 and the information was received by letter dated 4th October, 2018 and complaint was filed on 22nd November, 2019.

- 10.** The notification dated 30th March, 2017, under the Gazette of India, proposed disclosure of details of Specified Bank Notes by amendment to General instructions in preparation of Balance Sheets under Schedule III by insertion of Clause K, was affected retrospectively; therefore, the Central Government, being aware of such implementation, had also introduced. The Specified Bank Notes (Cessation of Liabilities) Act, 2017, was notified on 27th February, 2017, which imposed restrictions on penalties against contravention and offences.
- 11.** It is an admitted position that the complaint is made beyond the prescribed period with regard to the application under Section 447 of the Companies Act. For such provision to apply the Complaint has to be supported by any finding of fraud, guilty mind or mens rea, but in the present case, no such case is made out, as the complaint proceeds on the basis of inability to disclose specified bank notes, for which offenses, related to fraud, cannot be *ex facie* made applicable

on account of the provisions of The Specified Bank Notes (Cessation of Liabilities) Act, 2017 notified on 27th February, 2017.

12. The petitioner herein is not charged for refrainment from disclosing the details of Specified Bank Notes and has been charged only violation under section 448 of the companies Act, 2013 for non-disclosure of related party transactions and incorrect reporting of Trade receivable due for within six months which will be clear from the complaint under Section 129 and 448 of the Companies Act by the Opposite party No.2.
13. In the aforesaid contentions raised by the Petitioner, the said complaint is not maintainable on multiple grounds. In any event, the purported grounds in the complaint, as alleged by the Opposite Party, are also not maintainable on the respective submissions.
14. The case of the opposite party in respect of the contravention of the financial statement is two-fold. **Firstly**, paragraph 3.1 relates to the Auditor's action for not disclosing specified bank notes but holds the Petitioner/Directors liable as accused without any finding of guilt or mens rea. Preparation of the balance sheet as per statutory norms is a responsibility of the Auditors; therefore, unless there is proof of guilt on the part of the Directors, they could not have been named as accused in the present case. As per Section 129 of Companies Act,

financial statements are required to be in accordance with accounting standards.

- 15.** Further, the discussion in relation to the applicability of provisions of The Specified Bank Notes (Cessation of Liabilities) Act, 2017, notified on 27th February, 2017, has been discussed hereinabove. Therefore, in light of the restriction on punishment provisions under Section 129 of the Companies Act, 2013, it cannot be applied in such a case.
- 16. Secondly**, at paragraph 3.2 it alleges contravention of procedure laid down under Accounting Standard 18 in recording transaction by related parties. The particular accounting standard does not apply to a company within the meaning of Small and Medium Sized Enterprise level II enterprise under Accounting Standard 18.
- 17.** From the definition of Level-II enterprise at Page 31D, it would appear that the Company (having turnover of over Rs. 5 crores) would fit this category of enterprise having turnover in excess of Rs. 40 lakhs and under Rs. 5 Crores.
- 18.** When read with exemptions/relaxations for SMEs, Related Party Disclosure is not applicable for such an enterprise. Therefore, the charge has been incorrectly levelled against the Company.
- 19.** In addition to the fact that this provision is not applicable, from the balance sheets on record, it would appear that such disclosure of party-related transactions has been carried forward in the Books of

the Company for several years and is not a fresh statement that was required to be disclosed. Unsecured Borrowings from corporate amounting to Rs. 80,50,450/- is the related party transaction complained of, which was reflected as on 31st March, 2017 and 31st March, 2016. Unsecured Borrowings from corporate amounting to Rs. 80,50,450/- were reflected as on 31st March, 2016 and 31st March, 2015, and from corporate amounting to Rs. 80,50,450/- was reflected as on 31st March, 2018 and 31st March, 2017. This is not a new transaction that requires disclosure.

- 20.** If there is no transaction, the question of disclosure of transaction under Accounting Standard 18 does not and cannot arise.
- 21.** Although there are two grounds raised by the Respondent authorities regarding contravention of the said provision, the Petitioner restricted submissions to paragraph 3.3 of the Complaint as the Petitioner are not implicated as per paragraph 3.4.
- 22.** No case of suppression of Specified Bank Notes is made out as the Balance Sheet suffers from mere non-disclosure, and it cannot be construed as suppression of Specified Bank Notes in respect of a notification which was affected retrospectively. In reply, the Petitioner relied upon a certificate from its Bankers regarding the disclosure of Specified Bank Notes to the Registrar of Companies, which neither

violates the accounting standards nor the Specified Bank Notes (Cessation of Liabilities) Act, 2017, notified on 27th February, 2017.

- 23.** Since the ambit of its offence is restricted by a Special law, provisions of section 448 of the Companies Act cannot be attracted in such cases.
- 24.** It was further submitted that due to demonetization declared on 8th November, 2016 and the world pandemic in the year 2020, there was almost no cash transaction whatsoever left as the cash reserve was deposited in the account of the company. The petitioner is merely an auditor of the company. He had no personal interest in the company as he was neither a shareholder, nor a director, nor an employee. He was not in any way connected with the company.
- 25.** The Trial Court further failed to consider that the complaint, lodged after expiry of more than one and a half years from the date of the actual cause of action, is barred by limitation as stipulated under section 468 of the Cr.P.C.
- 26.** Finally, it was submitted that a Co-ordinate Bench of this High Court in ***CRR No. 4526 of 2024 [Arup Mookerjee vs. The Registrar of Companies, West Bengal]*** with ***CRR 1805 of 2020 [Archana Chakraborty vs. The Registrar of Companies, West Bengal]*** dated 28th March, 2025, on identical allegations, facts and circumstances, in relation to the same transactions against the Directors, of another

concern, which has held the complaint to be bad in law and liable to be set aside, being not in accordance with law and abuse of the process of law.

- 27.** It was further submitted that this court also allowed a revisional application, being CRR No. 1806 of 2020 (Aparba Mookerjee v. The Registrar of Companies, dated 4th February, 2026, and quashed the proceedings against the Directors of the company. Therefore, the petitioner herein is also entitled to the same relief.
- 28.** In the aforesaid facts and circumstances, the Complaint Case no. 44 of 2019 and Complaint Case no. 43 of 2019 pending before the Learned 2nd Special Judge at Kolkata are also liable to be quashed on the same prepositions; otherwise, it would be highly prejudicial and/or an abuse of process of law.

ARGUMENTS ON BEHALF OF THE REGISTRAR OF COMPANIES:-

- 29.** Per contra, the learned counsel appearing on behalf of the Registrar of Companies submitted that the instant Criminal Revisional application stems out of a complaint case being Complaint Case No. 44 of 2019 and Complaint case no. 43 of 2019 pending before the Learned Second Special Judge at Kolkata whereby, necessary processes were issued in respect of the present petitioner so far as the violation of Section 448 of the Companies Act, 2013.

- 30.** The Auditor is a monitor for the company and is duty-bound to report if they find any irregularities in the company, but failed. The Petitioner has deliberately violated section 448 of the Companies Act, 2013, and as such a prima facie case has been made out against the present petitioner.
- 31.** The Learned counsel representing the Registrar submitted upon enquiry, it was found that the financial statements furnished by the company do not give a true and fair view of the state of affairs of the company. Furthermore, it has been revealed that the petitioner, while filing the financial statement, omitted material facts knowing it to be material for the purposes of this Act. Thus, the petitioner has committed fraud that tantamount to omission and/or concealment of any fact as defined under Section 447 of the Companies Act, 2013.
- 32.** The Deputy Registrar of Companies is not empowered to file a complaint before the Learned Court by virtue of section 439 (2) of the Companies Act, 2013, which is an utterly misconceived nuance of Law. In this regard, it is submitted that as per section 2(75) of the Companies Act, 2013, the term "Registrar" means a registrar, an additional registrar, a joint registrar, a deputy registrar or an assistant registrar having the duty of registering companies and discharging various functions under the Act. Therefore, since the terminology and definition of the term "Registrar" includes a Deputy

Registrar as well, it can be conclusively said that he is accordingly duly empowered to file the instant complaint case before the Court of the Learned Second Special Court at Kolkata.

- 33.** The Petitioner has alleged that the instant Complaint Case is barred by limitation, which is also misconceived. The provision of Section 448 of the Companies Act is not subject to Section 468 of the Cr.P.C., as it is punishable by imprisonment up to 10 years. Additionally, an offence committed under section 447 of the Act, which is in the nature of the fraud committed, is a continuing one and, therefore, Section 468 of the Cr.P.C. has no manner of applicability whatsoever. Accordingly, it is urged that the instant Criminal Revisional application is not maintainable in its tenor and form and as such, the same should be dismissed in limine.
- 34.** Learned counsel for the opposite party no. 2 has placed reliance on the following judgments:-
- i. *State of U.P. Vs. O.P. Sharma***³ particularly in paragraph nos. 12, 13 and 14;
 - ii. *Kathyayini Vs. Sidharth P.S. Reddy & Ors.***⁴ particularly in paragraph no. 23;
 - iii. *Satvinder Kaur Vs. State (Govt. Of NCT of Delhi) and Anr.***⁵ particularly in paragraph nos. 14 and 16;

³ (1996) 7 SCC 705;

⁴ 2025 INSC 818;

⁵ (1999) 8 SCC 728;

iv. *Mushtaq Ahmad Vs. Mohd. Habibur Rehman Faizi and Ors.*⁶.

ANALYSIS AND FINDINGS OF THIS COURT: -

35. This Court has carefully heard the arguments and submissions made by the learned counsels appearing on behalf of the respective parties and upon perusal of the complaint and judgments relied by the parties, the principal questions which arise for consideration are as follows: -

- i.** Whether the complaint filed by the Deputy Registrar of Companies is maintainable in view of section 439(2) of the Companies Act, 2013?
- ii.** Whether the complaint is barred by limitation?
- iii.** Whether the alleged contraventions of Section 129 read with Section 448 of the Companies Act, 2013 are prima facie made out?
- iv.** Whether the prosecution against the petitioner/Auditor is sustainable in the absence of the company being arraigned as an accused?

36. At the outset, it is pertinent to note that the allegations in the impugned complaints primarily pertain to contravention of Section 129 of the Companies Act, 2013, relating to the preparation of financial statements, which allegedly do not reflect a true and fair view of the affairs of the company. The petitioner, however, has been

⁶ (1996) 7 SCC 440.

sought to be prosecuted solely under Section 448 of the Companies Act, 2013, which provides punishment for making a false statement in any return, report, certificate, financial statement or other document required under the Act.

- 37.** The core contention raised by the petitioner is that the complaints fail to disclose any specific allegation that the petitioner, in his capacity as statutory auditor, knowingly made a false statement or intentionally concealed any material fact in the financial statements of the companies. A careful reading of the complaint petitions reveals that the allegations are largely directed against the company and its directors, and no particular overt act has been attributed to the petitioner that would bring his conduct within the ambit of Section 448 of the Companies Act.
- 38.** It is well settled that criminal liability cannot be fastened in the absence of specific allegations disclosing the essential ingredients of the offence alleged. In this context, the Hon'ble Supreme Court in ***Sunil Bharti Mittal v. Central Bureau of Investigation***⁷ has held that criminal liability of officers of a company cannot be inferred merely because of their designation unless there are clear allegations demonstrating their active role coupled with criminal intent.

⁷ (2015) 4 SCC 609

- 39.** In the present case, the petitioner is a statutory auditor, whose duties are governed by the provisions of the Companies Act and the applicable accounting standards. The responsibility of preparing financial statements primarily lies with the management and directors of the company, whereas the auditor's role is limited to examining such statements and expressing an opinion thereon based on the material available.
- 40.** The allegation against the petitioner essentially relates to the non-disclosure of Specified Bank Notes (SBN) during the demonetization period in the balance sheet of the company. However, the petitioner has contended that the alleged omission, if any, was neither deliberate nor intended to conceal any material fact, and that the balance sheets in question were prepared based on the records and information furnished by the management of the company.
- 41.** For invoking Section 448 of the Companies Act, it must be demonstrated that the accused knowingly made a false statement or omitted a material fact with knowledge of its falsity. The complaint, however, does not disclose any material suggesting that the petitioner had the requisite mens rea or fraudulent intent.
- 42.** The allegation of the Deputy Registrar in the written complaint before the Trial Court, with regard to the offence committed by the Petitioner, is under Section 448 of the Companies Act, 2013.

“3.5 The company did not disclose any related party transactions violating Accounting Standard-18. But the auditor reported that "In our opinion the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules 2014." The auditor has violated the provisions of Section 448 of the companies Act, 2013.

Hence, the accused nos. 3 herein is liable U/s 448 of the companies Act, 2013.

3.6 According to the profit and loss account for 2016-17 total income for the year was Rs.22.11 lakhs. But trade receivable lying due for within six months was stated as Rs.47.83 lakhs. If total income was only around of Rs. 22.00 lakhs how Rs.47.00 is trade receivable having age less than 6 months. i.e. arising within the year 2016-17 itself? The accounts are fudged and fiddled. The Auditor being in connivance with management, did not report anything. The Auditor and the Directors violated section 448 of the Companies Act, 2013.”

- 43.** The complaint was made on 22nd November, 2019, by the Deputy Registrar of Companies, West Bengal, Kolkata, before the Court of the Learned Second Special Judge at Kolkata.
- 44.** The first issue raised by the petitioner herein is that the Deputy Registrar is not the competent authorised person to lodge a complaint as aforesaid. To decide the same, this court would like to examine the provision stipulated in Section 439 (2) of the Companies Act, 2013.

"S. 439. Offences to be non-cognizable. -

(2) No court shall take cognizance of any offence under this Act which is alleged to have been committed by any company or any officer thereof, except on the complaint in writing of the Registrar, a shareholder or a member of the company, or of a person authorized by the Central Government in that behalf:

Provided that the court may take cognizance of offences relating to issue and transfer of securities and non-payment of dividend, on a complaint in writing, by a person authorised by the Securities and Exchange Board of India:

Provided further that nothing in this sub-section shall apply to a prosecution by a company of any of its officers."

- 45.** In the instant case, it is not disputed that the complaint has been filed by Deputy Registrar of Companies (Vineet Rai), which is not a complaint in writing filed by the Registrar, a shareholder or a member of the company, or of a person authorised by the Central Government. However, as per section 2 (75) of the Companies Act 2013, the term "registrar" means a registrar, an additional registrar, a joint registrar, a deputy registrar or an assistant registrar having the duty of registering companies and discharging various functions under the Act. Therefore, since the terminology and definition of the term 'registrar' means and includes a Deputy Registrar as well, it can be conclusively said that he is accordingly duly empowered to file the instant complaint case before the Court of the Learned Second

Special Judge at Kolkata. Therefore, the complaint made by the Deputy Registrar of the company is well maintainable in law.

- 46.** So far as the issue relating to the bar by limitation for initiation of proceedings is concerned, this court finds the complaint is not barred by limitation because the alleged offence committed by the company and its director between the period 8th November, 2016 to 30th December, 2016, is for non-disclosure of specified bank notes. The complaint was made in the month of November, 2019. The offence under section 129 of the Companies Act shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than Fifty Thousand Rupees but which may extend to Five Lakh Rupees, or with both and insofar as Section 448 of the Companies Act, 2013, any person makes a statement (a) which is false in any material particulars, knowing it to be false or (b) which omits any material fact, knowing it to be material, he shall be liable under Section 447 of the Companies Act, 2013, which provides for maximum imprisonment up to 10 years, Hence, the period of limitation for instituting the case is not at all barred under Section 468 of the Cr.P.C.
- 47.** Another point raised by the petitioner herein with regard to the information given by an interloper/third party is based on a lack of particulars. The complaint itself is bereft of particulars. No specific

allegation was made in the complaint against the petitioner. A vague and general allegation attributed against the petitioner is not a sufficient basis to proceed with the criminal offence. There should be specific allegations with better particulars, but in the present case, the same is missing.

- 48.** Regardless of the interpretational dispute, it is evident that the allegation is of non-disclosure in the balance sheet and not of fabrication of accounts or falsification of records. Section 448 of the Companies Act contemplates punishment for “false statement”, which necessarily imports an element of deliberate falsity and mens rea.
- 49.** From the complaint and materials placed, this Court does not find any specific allegation that the petitioner made any statement knowing it to be false. At best, the allegation is of omission to disclose particulars in a particular format.
- 50.** It is not a disputed fact that the company has not been named as an accused in the present case. Only the directors and the statutory Auditor have been made out as the accused in the instant case.
- 51.** No specific allegation regarding non-disclosure of any statement, known to be false or suppressed, is mentioned in the complaint lodged by the complainant. The allegations contained in the complaint are insufficient to allow the proceedings against the present petitioner because it would only be an abuse of process of law

since the allegations are vague and general in nature. Even for the sake of argument, if it continued, it would be merely useless because the possibility of conviction is remote and bleak. Continuation of criminal cases would put the accused to great oppression and prejudice, and extreme injustice would be caused to him by not quashing the criminal case.

- 52.** Furthermore, proceedings against the directors of the company have been quashed by the Co-ordinate Bench of this Court in the case of CRR No. 4526 of 2024 [Arup Mookerjee vs. The Registrar of Companies, West Bengal] with CRR 1805 of 2020 [Archana Chakraborty vs. The Registrar of Companies, West Bengal] dated 28th March, 2025 and by this Bench in the case of CRR 1806 of 2020 (Apurba Mookerjee Vs. The Registrar of Companies, West Bengal). Therefore, this court extends the same privilege to the petitioner herein since the allegation against the petitioner is non-specific, vague and without material particulars.
- 53.** Upon consideration of the above factors, this Court is of the view that continuation of the proceeding against the petitioner would amount to abuse of process of law and for securing ends of justice; proceeding against the petitioner is required to be quashed.

- 54.** Consequently, **CRR No. 1881 of 2020** and **CRR No. 1883 of 2020** are **allowed**. Connected applications, if any, are also thus, disposed of.
- 55.** The proceedings being Complaint Case No. 44/2019 and Complaint Case No. 43/2019 now pending before the Learned Judge, 2nd Special Court at Kolkata under Section 448 of the Companies Act, 2013 are hereby quashed insofar as the petitioner herein is concerned and all orders passed therein are hereby set aside.
- 56.** Let a copy of this Judgment be sent to the Learned Trial Court for information.
- 57.** Interim order, if any, stands vacated.
- 58.** Case diary, if any, be returned to the learned counsel for the State.
- 59.** All parties shall act on the basis of a server copy of this judgment duly downloaded from the official website of this Court.
- 60.** Urgent photostat certified copy of this Judgment, if applied for, is to be given as expeditiously to the parties on compliance of all legal formalities.

(Ajay Kumar Gupta, J.)