HC-KAR

NC: 2026:KHC:59894
CRL.P No. 998 of 2025

CNR: KAHC010044042025

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

CRIMINAL PETITION NO. 998 OF 2025 (482(Cr.PC) / 528(BNSS)-)

BETWEEN:

SRI P HARSHAVARDHAN
S/O PAVAN KUMAR,
AGED ABOUT 43 YEARS,
R/AT, NO.48,
RAMYASOWMYA NILAYA,
NAGAMMA LAYOUT, KAVALABYRASANDRA,
R.T.NAGAR, BENGALURU NORTH,
BENGALURU 560032.

...PETITIONER

(BY SRI. ROOPESHA B.,ADVOCATE)

AND:

1. STATE BY DEVANAHALLI POLICE STATION
   BENGALURU.
   REP. BY STATE PUBLIC PROSECUTOR,
   HIGH COURT BUILDING,
   BENGALURU 560 001.

2. SRI. SURYANARAYAN MURTHY M.R
   REP BY HIS GPA HOLDER
   SMT. DR.SUDHA RAO,
   W/O SURYANARAYAN MURTHY M.R,
   AGED ABOUT 75 YEARS,
   R/AT NO.677, 17TH MAIN ROAD,
   SARASWATHIPURAM,
   MYSURU-570009.

...RESPONDENTS

(BY SMT. RASHMI PATEL., HCGP FOR R1)

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THIS CRIMINAL PETITION IS FILED U/S 482 CR.PC (FILED U/S 528 BNSS) PRAYING TO CALL FOR THE ENTIRE RECORDS IN CRIME NO.161/2023 PENDING BEFORE THE HON'BLE PRL. CIVIL JUDGE AND JMFC, AT DEVANAHALLI AND ETC.

QUASH THE PROCEEDINGS INITIATED AGAINST THE PETITIONER IN CRIME NO.161/2023 PENDING BEFORE THE HONBLE PRL. CIVIL JUDGE AND JMFC, DEVANAHALLI FOR THE OFFENCES P/U/S 419, 420, 465, 468, 471 AND 34 OF IPC FILED BY 1ST RESPONDENT I.E., DEVANAHALLI POLICE STATION, BENGALURU IN CRIME NO.161/2023.

THIS CRIMINAL PETITION, COMING ON FOR ADMISSION, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

ORAL ORDER

1. The Petitioner is before this Court seeking for the following reliefs:

> *a. Call for the entire records in Crime No.161/2023 pending before the Hon'ble Prl. Civil Judge and JMFC, at Devanahalli.*
>
> *b. Quash the proceedings initiated against the petitioner in Crime No.161/2023 pending before the Honble Prl. Civil Judge and JMFC, Devanahalli for the offences p/u/s 419, 420, 465, 468, 471 and 34 of IPC filed by 1st respondent i.e., Devanahalli Police Station, Bengaluru in Crime No.161/2023.*

2. The petitioner is before this Court challenging the proceedings initiated against him in Crime No.161/2023 registered by Devanahalli Police Station for the offences punishable under Sections 419, 420,

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465, 468 and 471 read with Section 34 of the Indian Penal Code, 1860.

3. Respondent No.2 lodged a complaint on 17.08.2023 alleging that one Priya, falsely claiming to be the daughter of Smt. Vijayalakshmi, the sister of respondent No.2, had created false documents, including a Will, in respect of the property bearing Sy. No.1/4, measuring 33 guntas. On the basis of the said documents, Priya had allegedly entered into an agreement of sale dated 24.12.2021 with one Sri. Bharath for sale of the aforesaid property for a consideration of ₹1,50,00,000/-, receiving an advance of ₹65,00,000/- from him. The said agreement was notarised.

4. Subsequently, another agreement of sale came to be executed and registered on 19.12.2022, this time for a consideration of ₹7,82,00,000/-, against which an advance of ₹5,00,000/- was received.

5. It is the specific allegation of respondent No.2 that the subject property belonged to him under the Will executed by his sister, Smt. M.R. Vijayalakshmi, and that Priya, by falsely claiming to be her daughter and

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creating documents in support of such claim, had attempted to deal with the property and deprive respondent No.2 of his rightful interest therein. It is in that background that the complaint came to be lodged seeking initiation of appropriate action against Priya and the persons involved.

6. During the course of investigation, the statement of the aforesaid Sri. Bharath came to be recorded. From the said statement, it allegedly emerged that he, along with Priya and the present petitioner, had conspired to fabricate documents relating to the subject property with an intention to deprive respondent No.2 of his rights therein.

7. It is further revealed from the investigation that, on 19.12.2022, the petitioner had transferred the amounts required towards the e-stamp papers, using his mobile number. It is in the aforesaid circumstances that the petitioner has also been implicated in the crime. Aggrieved by the same, the petitioner is before this Court seeking quashing of the proceedings.

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8. Sri. Roopesha B., learned counsel appearing for the petitioner, submits that the petitioner has been implicated solely on the basis of the statement made by the co-accused, namely, Sri. Bharath, which is not admissible in evidence. It is contended that the mere statement of one accused implicating another accused cannot constitute the basis for prosecuting the latter.

9. He further submits that, at the highest, the allegation against the petitioner is that he had made payment towards the stamp duty for the agreement of sale. There is no other allegation or overt act attributed to the petitioner which would constitute an offence punishable under Sections 419, 420, 465, 468 and 471 read with Section 34 of the IPC. On these grounds, he seeks quashing of the proceedings.

10. Heard Sri. Roopesha B., learned counsel for the petitioner, Sri. Thyagaraja, learned counsel appearing for respondent No.2, and the learned HCGP appearing for respondent No.1. Perused the papers.

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11. A perusal of the material collected during investigation indicates that, on 19.12.2022, the petitioner transferred the amount required towards the e-stamp papers, using his mobile number. The said circumstance came to the notice of the Investigating Officer during the course of investigation, pursuant to the statement made by the co-accused, Sri. Bharath, who is stated to have disclosed that he, along with Priya and the petitioner, had fabricated documents relating to the subject property.

12. Insofar as the admissibility of the statement made by the co-accused is concerned, the contention of the learned counsel for the petitioner requires consideration. A statement made by an accused before the police during investigation, implicating another co-accused, cannot be treated as substantive evidence against such co-accused. The mere fact that the statement contains an admission or confession by its maker would not render it admissible against another accused.

13. In this regard, the Hon'ble Apex Court, in **P. Krishna Mohan Reddy v. State of Andhra Pradesh**

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[2025 INSC 725], has considered the admissibility and evidentiary value of a statement made by an accused under Section 161 of the Cr.P.C. implicating another co-accused.

14. The Hon'ble Apex Court has clarified that an inculpatory statement made by an accused before the police cannot be relied upon by the Court against another co-accused. Such a statement cannot be rendered admissible against the co-accused merely by invoking Section 30 of the Indian Evidence Act, 1872. The conditions prescribed under the said provision have to be satisfied, and the confession must independently be relevant and admissible in law.

15. The Hon'ble Apex Court has, however, observed that such statements may be of assistance to the investigating agency in ascertaining the direction in which the investigation ought to proceed. Thus, there is a distinction between the use of such a statement as an investigative lead and its use by a Court as material establishing the complicity of another accused.

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16. In the present case, this Court would not treat the confession or statement of the co-accused, by itself, as material establishing the involvement of the petitioner in the alleged offences. However, the fact that the petitioner had transferred the amounts required towards the e-stamp papers on 19.12.2022, using his mobile number, is a circumstance capable of independent verification from the relevant payment and transaction records.

17. The said transaction assumes significance in the background of the allegation that the documents relating to the subject property were fabricated and that the agreement of sale dated 19.12.2022 was executed on the strength of such documents. The circumstances in which the petitioner came to make the payment towards the e-stamp papers, the purpose for which the payment was made, and his knowledge, if any, regarding the nature of the documents being brought into existence are all matters which require investigation.

18. It is not possible, at this stage, to accept the submission of the learned counsel for the petitioner that the petitioner had merely facilitated the

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payment of stamp duty without having any knowledge of the alleged fabrication of documents. Equally, this Court is not expressing any opinion that the mere payment of stamp duty would, by itself, constitute any of the offences alleged. The question is whether the circumstances surrounding the transaction warrant further investigation into the petitioner's alleged involvement.

19. When the allegations made in the complaint are considered along with the material collected during investigation, it cannot be said that the Investigating Officer has no basis whatsoever to examine the petitioner's role. The statement of the co-accused may have provided the investigating agency with a lead, but the transaction relating to the e-stamp papers is a circumstance which requires independent verification and examination.

20. Whether the petitioner had merely facilitated a payment in the ordinary course or had knowingly participated in the alleged fabrication of documents with the other accused persons is a matter which cannot be conclusively determined at this stage. The same would require further investigation, including

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examination of the relevant electronic and financial records and the circumstances in which the agreements of sale came to be executed.

21. Learned counsel appearing for respondent No.2 has also submitted that the amounts reflected in the agreements of sale were paid in cash. In this regard, reliance is placed upon the judgment of the Hon'ble Apex Court in **The Correspondence, RBANMS Educational Institution v. B. Gunashekar & Another, Civil Appeal No.5200 of 2025, arising out of SLP (C) No.13679 of 2022,** [decided on 16.04.2025, reported in 2025 INSC 490].

22. The Hon'ble Apex Court, while considering the provisions of Sections 269ST and 271DA of the Income-tax Act, 1961, has issued directions requiring the disclosure of cash transactions involving ₹2,00,000/- or more to the jurisdictional Income Tax Authorities for examination of possible violations of Section 269ST of the Act. The Hon'ble Apex Court has also directed the jurisdictional Income Tax Authorities to take appropriate steps in accordance with law whenever such information is received.

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23. In the present case, if the amounts reflected in the agreements of sale are found to have been received in cash in contravention of Section 269ST of the Income-tax Act, 1961, the Investigating Officer would be at liberty to forward the relevant information and material to the jurisdictional Income Tax Authority for examination and action in accordance with law.

24. In that view of the matter, this Court is of the considered opinion that the petitioner has not made out a case for interference with the investigation at this stage. The question of the petitioner's knowledge, participation and complicity in the alleged fabrication of documents would require examination on the basis of the material collected during investigation. The same cannot be pre-empted by this Court in exercise of its inherent jurisdiction.

25. For the aforesaid reasons, no grounds are made out for quashing the proceedings.

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ORDER

(i) The petition is ***dismissed***.

(ii) The Investigating Officer is at liberty to proceed with the investigation in accordance with law and bring the same to its logical conclusion.

(iii) It is made clear that the investigation shall be conducted independently, without being influenced by any of the observations made in this order.

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(SURAJ GOVINDARAJ)
JUDGE

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List No.: 1 Sl No.: 12