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IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 05.11.2026

PRONOUNCED ON : 12.11.2026

CORAM

THE HON'BLE MR.JUSTICE SHAMIM AHMED

CRL RC No. 2337 of 2026
Crl.MP.No.19295 of 2026
CNR: {HCMA011813122026}

Case QR

P.Praveenkumar, S/o.T.Palanisamy,
No.202, 88/89, Gayathri Basil, Maruti Layout,
Kundalahalli, Bengaluru - 560 037. ..Petitioner(s)

Vs

1. State represented by The Inspector of Police,
   City Crime Branch -I, Coimbatore City,
   Coimbatore.

2. Nrithya, W/o.Siva Ganesh, Pricol Amber Flow
   Apartment, Avinashi Road, Coimbatore.

3. The State, Represented by the Inspector of
   Police, Crime Branch CID, Coimbatore. ..Respondent(s)

Prayer:- This Criminal Revision Case has been filed, by the Revision Petitioner/A1, under Sections 438 and 442 of BNSS (Section 397 and 401 of Cr.PC), against the order, dated 25.11.2025, passed in Crl.MP.No.10289 of 2025 in Crime (FIR)No.66 of 2024, by the Judicial Magistrate No. VII, Coimbatore, rejecting the Final Report, dated 20.06.2025, filed by the Investigating Officer and directing for further investigation, by another Investigating Officer.

For Petitioner(s): Mr. K.M.D.Muhilan

For Respondent(s): Mr. M. Dinesh, Govt. Advocate (Crl side)
For RR1 and 3
Mr. J. Sivanandharaaj, Senior Counsel for
Mr.E.K.Kumaresan for R2

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ORDER

1. This Criminal Revision Case has been filed, by the Revision Petitioner/A1, under Sections 438 and 442 of BNSS (Section 397 and 401 of Cr.PC), against the order, dated 25.11.2025, passed in Crl.MP.No.10289 of 2025 in Crime (FIR)No.66 of 2024, by the Judicial Magistrate No. VII, Coimbatore, rejecting the Final Report, dated 20.06.2025,filed by the Investigating Officer and directing for further investigation, by another Investigating Officer, by allowing the protest petition, filed by the 2nd Respondent.

2. This Court heard Mr.K.M.D.Muhilan, the learned counsel for the Revision Petitioner and Mr.M.Dinesh, the learned Government Advocate (Criminal Side) for the Respondents 1 and 3 and Mr.J.Sivanandaraj, the learned senior counsel, for E.K.Kumaresan, for the 2nd Respondent. Pleadings between the parties are exchanged.

3. The Revision Petitioner is A1 and the 1st Respondent is the Investigating Officer, who submitted the final report, dated 20.06.2025 and the 2nd Respondent is the Defacto Complainant. The 3rd Respondent, is the Inspector of Police, Crime Branch CID, Coimbatore, to whom, the further investigation was transferred, in the garb of the impugned order of the Judicial Magistrate VII, Coimbatore, dated 25.11.2025.

4. The case of the Prosecution, as per the Crime (FIR)No.66 of 2024, dated 21.10.2024, lodged by the 2nd Respondent, is as follows:-

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(a) M/s.Artemis Auto India (P) Limited, (hereinafter refer to as M/s.Artemis), was incorporated in the year 2010, by the 2nd Respondent, Nrithya, along with her husband R.B.Sivaganesh and his mother B.Umamaheswari, as Directors/shareholders of the said Company. M/s Artemis Auto India (P) Ltd. was the authorised dealer for M/s.Volvo Auto India Limited (herein after referred to as M/s.Volvo). The Company had inventory funding account with the HDFC Bank for a very long time and in the year 2018, SBI approached the Company and the Company opted to move from HDFC Bank to SBI, as the interest rates were cheaper.

(b) M/s Artemis had an inventory funding limit of Rs.20 Crores with SBI for purchase of cars from M/s.Volvo. The billing of cars were possible only through the SBI inventory account. During December 2019, a sum of Rs.15 Crores was credited to SBI Inventory funding account for the purpose of regular business transactions. SBI suddenly claimed that the inventory account was due for renewal and had to be renewed to utilise the funds of Rs. 15 Crores for purchase of cars. The account could not be renewed in time. While so, M/s.Volvo stated that it would not allow purchase of cars, unless transacted through the said inventory account, which led to a halt in billing cars by M/s.Volvo for M/s.Artemis, from the last week of Dec 2019.

(c) The short term lenders, in January 2020 had arranged a meeting between

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Sivaganesh and Nrithya and one Praveenkumar. The said Praveenkumar (Revision Petitioner) stated that they are ready to take over the business along with an agreement to close all libilities and offered to pay Rs.45 Crores. But, they were not willing to accept the take over proposal, as the price offered by Praveenkumar was only half price and they, quoted a price of Rs.90 crores for the takeover.

(d) But, Praveenkumar (Revision Petitioner), with an intention to cheat them, enticed that he will invest in M/s.Artemis to make good the SBI inventory account and he promised that as soon as the supply of M/s.Volvo cars comes to a normalcy, the takeover proposal will be attended to for a better price offered by him and they were coerced to accept the proposal offered by Praveenkumar. To start with, he said that he will release all the properties given as collateral to the Banking lenders. Believing his words to be true, they accepted to hand over the Volvo business to Praveenkumar and he paid a token advance of Rs.75 lakhs on 22nd of January 2020, in favour of M/s.Volvo on behalf of M/s.Artemis and took over the business from 22nd of January 2020.

(e) Praveenkumar, on 24.02.2020, had executed an undertaking letter, taking control of all the cheques, tax portals, online banking platforms (including login User ID and Passwords) etc., of the Company and acknowledged, as authorised person of the new management in writing in the presence of Company's Auditor, Alagiriswamy of M/s.Alagiriswamy

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& Co., Coimbatore. Further, Praveenkumar acknowledged the above writing with an undertaking that the above related all documents, records and details were handed over to Praveenkumar. After the handover, Anushya Devi, E.Karthika, B. Chitra and V.L.N.Bharathi shall not interfere in the bank operations and future busines transactions, without the knowledge of the New management". Further, one Diwakar, an associate of Praveenkumar took the company's Mobile number 7708799900 for doing online transactions, on which all OTPs, messages related to banks and statutory compliances GST, IT etc., are received. Thereafter, they took the new management of M/s.Artemis, and their Staff.

(f) For Inventory Funding facility with SBI, Main Branch, Coimbatore, they had offered the property at Bangalore as security. With an intention to knock off the property, all of a sudden, Praveenkumar, under instructions from his "boss" closed the Inventory Funding Facility with SBI and released the said property and coerced her to execute a sale deed for the above said property in favour of M/s. Sun Star Hotels and Estates Pvt Ltd, on 14.08.2020, without any passage of sale consideration for the said property, while the market value of the said property at the time of execution of the sale deed is more than Rs.12 Crores. Further, the sale consideration, quoted in the sale deed Rs.5.35 Crores, was not paid to us and it was paid through RTGS to M/s.Artemis account on 06.02.2020.

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(g) They received an Income Tax Notice, vide Letters, dated 16.01.2024, addressing M/s Artemis and dated 13.12.2023, addressing Sivaganesh, stating that M/s Artemis and Sivaganesh had to pay a huge sum towards arrears of Income tax. After receiving the said IT Notice, when they checked their bank account details that was handed over to Praveenkumar, on 22.01.2020, they found Praveenkumar and his team to have pumped in money from unknown sources into the personal accounts of Sivaganesh and from his account routed it to M/s.Artemis's account. Later, they used to take the money from M/s.Artemis account by using the said cheques and online banking platforms. The accounts of Sivaganesh and M/s.Artemis were used for money laundering starting from 20 January 2020 up to December 2020, to the tune of Rs.21.95 Crores. The quantum of money brought into the account of M/s Artemis approximately is Rs. 42 crores/- between the period of 30.01.2020 to 30.12.2020. Thus, they are facing the consequences with the Income Tax Department.

(h) All of a sudden Praveenkumar, Diwakar and their team exited from the business during December 2020. Since the loan accounts with the Indian Bank were not settled, Indian Bank declared the accounts as Non-Performing Assets (NPA). This led to Indian Bank, selling two of our properties in Coimbatore worth Rs.6 Crores through public auction. Thereby, they have sustained heavy losses. Praveenkumar warned them

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in the September 2024 that they are politically highly influential people, having muscle and money power and threatened them with dire consequences if we pursue the matter.

(i) For the above acts and to get back the hard earned money of Rs.90 crores and also to recover the blank signed papers, company letter heads and blank signed cheques and to take legal action for the unlawful act of money laundering, as detailed above, the FIR was registered for the offences under Sections 406, 420 and 120B of IPC.

5. Thereafter, the case was investigated by the 1st Respondent. After completing investigation, the 1st Respondent/ Investigating Officer had filed a final report, in FR.No.30 of 2025,dated 20.06.2025, as RCS.No.04 of 2025, before the Judicial Magistrate VII, Coimbatore, closing the investigation, as a "Mistake of Fact". The same was taken in file in RCS.No.174 of 2025. As against the same, the 2nd Respondent/ defacto complainant had filed a protest petition, in Crl.MP.No.10289 of 2025, dated 16.10.2025, before the Judicial Magistrate VII. Coimbatore, under Sections 173(8) and 200 of Cr.PC (Sections 193(8) and 223 of BNSS), seeking to set aside the referred final report, dated 20.06.2025 and to take cognizance of the offences under Sections 406, 420 and 120B of IPC, against the Revision Petitioner/A1 and to summon the omitted accused, Dharani, as accused in the above case and to take cognizance against the accused.

6. By the impugned order, dated 25.11.2025, the Judicial Magistrate VII,

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Coimbatore, had declined to accept the Final Report, "As a Mistake of Fact" and had directed the Assistant Commissioner of Police, City Crime Branch-1, Coimbatore, to conduct further investigation himself or to appoint an another Investigating Officer to conduct further investigation, including the said flaw and to submit a report, within 60 days from the date of receipt of a copy of the said order. As against, the same, the Revision Petitioner/A1 has filed, this Criminal Revision Case, on several grounds.

7. The learned counsel for the Revision Petitioner has made the following submissions:-

(a) The impugned order, dated 25.11.2025, passed by the Judicial Magistrate VII, Coimbatore, is not sustainable, in law, since the final report, dated 20.06.2025, filed by the 1st Respondent/ Investigating Officer in the form of closure report, taken as a "Mistake of Fact", is completely based on a thorough and proper investigation. The direction issued by the court below to the Assistant Commissioner of Police, City Crime Branch-1, Coimbatore, to conduct further investigation himself or to appoint another officer to conduct further investigation is against the provisions of Section 156(3) of Cr.PC.

(b) The FIR No.66 of 2024 discloses that the First Information Report was lodged on 21.10.2024 for the offences under Sections 406, 420 and 120B of IPC against the the Revision Petitioner and other accused, whereas the date of occurrence, as mentioned in the First Information Report is from

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22.01.2020 to 19.10.2024. Thus, the First Information Report is highly time barred and there is no explanation or reason, whatsoever shown for lodging the FIR very much belatedly, by the defacto complainant.

(c) The 1st Respondent/Investigating Officer had investigated the matter thoroughly and in accordance with law, during which, the Investigating Officer examined 22 documents and recorded the statements of 13 witnesses and found that the allegations levelled by the 2nd Respondent/defacto complainant, were not sustainable, and filed a Final Report bearing FR.No.30 of 2025, dated 20.06.2025, before the Judicial Magistrate No.VII, Coimbatore, as a Referred Charge Sheet in RCS.No.04 of 2025, closing the case as "Mistake of Fact" and the same was taken on file in RCS.No. 174 of 2025.

(d) The Investigating Officer considered the proposed investment by DN Energy, the Revision Petitioner's due diligence engagement, the company's financial condition, bank transactions, third-party loans, property dealings and the conduct of company representatives. The report recorded that Sivaganesh, husband of the defacto complainant, obtained Rs.16.50 crores from K.V.Finance and Investment, through financing arrangements, supported or facilitated by DN Energy, as well as direct short-term assistance to M/s.Artemis. The report considered loan documentation, receipts and bank records. The financial records examined indicated pre-existing liabilities. For FY 2018-19, the report

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referred to approximately Rs.53.72 crores in loans and borrowings and Rs.15.02 crores in unsecured loans, aggregating to Rs.68.74 crores.

(e) The Investigating Officer treated the Revision Petitioner's work, as due diligence rather than an acquisition of management. The report considered the continuing participation of M/s.Artemis's Directors in business and banking transactions, including subsequent dealings with Prakar Automotive. As to the banking materials, the report referred to 1,159 unsigned cheque leaves and login details handed over on 24.02.2020 for the due-diligence exercise to the Revision Petitioner, and to a document indicating their return on the following day, i.e. on 25.02.2020. It did not identify a substantiated personal misappropriation by the Revision Petitioner, as the same was returned to the Defacto Complainant Management on the next day i.e. On 25.02.2020. The above letter is filed before this Court, in the additional typed set of papers, at pages 16 and 22.

(f) During the investigation, one Diwakar stated that the official mobile number 7708799900 remained with M/s.Artemis and that he and the Revision Petitioner did not hold OTP-enabled transactional control, having access for review of financial information. The report did not find sufficient evidence of coercion, attributable to the petitioner, in respect of the property at Bengaluru. The report also considered the dealings with Prakar Automotive, including business assets and payments through

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banking channels, and the adverse due-diligence report submitted on 23rd July 2020, which is filed in the additional typed set of papers at page 24.

(g) The investigating Officer recorded that the defacto complainant did not appear despite several summons. The defacto complainant disputed the implication of non-cooperation. It was further observed by the Investigating Officer in the final report that the Revision Petitioner emphatically stated that he did not make any payments, directly or indirectly, nor did he or DN Energy agree to purchase any assets at any price. Moreover, they did not provide any sort of commitments, nor signed any agreements, nor executed any MoUs about transactions, on behalf of the defacto complainant's Company.

(h) It was further observed by the Investigation Officer that with respect to loans and short-term lenders, the Revision Petitioner denied having any knowledge of the existence or the identities of the short-term lenders or having had any connection with them. It was entirely Nrithya Sivaganesh/defacto complainant and her husband, Sivaganesh, who interacted with those short-term lenders. Further, these loans from money-lenders was a regular affair for the promoters and had such continuous dealings much before this due diligence exercise.

(i) It was further observed by the Investigating Officer in the final report that the Revision Petitioner also denied the claim of the complainant with respect to verification of documents before the alleged take over and

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stated that when he collected the documents in Coimbatore for preliminary assessment of value of the company, it was noticed that the company had outstanding term loan of INR 2.49 crores and SBI inventory funding of INR 20 crores and an approximate ODCC (Over Draft Current Account] outstanding with RBL Bank of Rs.4.9 crores and Indian Bank of INR 14.5 crores (with no corresponding statement provided). In addition, statutory liabilities were shown as Rs.11 crores. On the contrary, during the initial discussions with DN Energy, Sivaganesh and Nrithya Sivaganesh orally informed that they have a list of high value assets and very few liabilities, without disclosing any documentary evidence, such as tally records, bank statements, provisional statements for ITR filing for FY 2019-20, or GST filings, to justify the same. None of the asset details was made available to the Revision Petitioner for due diligence, raising significant concerns regarding their transparency.

(j) It was further observed by the Investigating Officer in the final report that the Revision Petitioner stated that a tripartite agreement existed between M/s.Artemis Auto India (P) Ltd, SBI Bank, and M/s.Volvo Auto Limited India, according to which without the approval of the Principal, no transfer of dealership can be done. His assertion was that he was not involved in any discussions with M/s.Volvo Auto Limited India, relating to the transfer of dealership and he had no authority to communicate with

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M/s.Volvo Auto Limited India.

(k) It was further observed by the Investigating Officer in the final report that the Revision Petitioner stated that to his knowledge and belief,, M/s.Sunstar Hotels and Estates Pvt Ltd. acted as the lender for M/s.Artemis Auto India (P) Ltd. The property in question was owned by Ms.Artemis Auto India (P) Ltd and had been mortgaged to the State Bank of India. When M/s.Sunstar Hotels and Estates Pvt Ltd requested the repayment of the loan, Sivaganesh and his spouse/defacto complainant proposed to sell the property to M/s.Sunstar Hotels and Estates Pvt Ltd to settle the outstanding loan. In any case, the Revision Petitioner had no role to play either in the loan transaction or in the sale of property and the entire allegations appear to be false.

(l) It was further observed by the Investigating Officer in the final report that the Revision Petitioner affirmed that no signed cheques from Sivaganesh, the husband of the defacto complainant, were ever given to him or to Diwakar. Regarding the transaction amounting to Rs 21.95 crores, as mentioned in the complaint, he stated that to his knowledge, only Rs. 18.95 Crores was transferred from the bank account of Sivaganesh to that of M/s.Artemis. Out of which, Rs.16.50 Crores were received by Sivaganesh from one M/s.KV Finance and Investment. This loan was arranged by M/s.DN Energy Private Limited to support Sivaganesh in his attempts to save M/s.Artemis from various defaults. As far as the

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Revision Petitioner is concerned, Sivaganesh failed to repay the entire amount to the above lender. Further, these loans were received by Sivaganesh much before the entry of the Revision Petiionter or Diwakar, as these loans were obtained between 30th January and 3rd February 2020, whereas the due diligence exercise started on 10th February 2020 and that his due diligence engagement was concluded by end July 2020. The report was delivered to the Investors on 23rd July 2020, indicating that the investment was not sound and recommended not to go ahead with the proposed deal. Based on this report, DN energy called off their investment and recovered part of their loans.

(m) It was further observed by the Investigating Officer in the final report that summons were issued to the other persons mentioned in the complaint. Diwakar appeared and furnished his statement, in which he entirely denied all the allegations in the said complaint. He stated that he was assisting the Revision Petitioner, in collecting the documents for the due diligence of M/s.Artemis Auto India Private Limited from 10th February, 2020 and until 23rd July 2020. He was unaware of any transactions made by M/s Artemis to any other entities prior to and after the due diligence exercise was over. He was engaged for this purpose and his assignment was to keep track of all the payments and receipts and to follow the instructions of the Revision Petitioner and none else.

(n) It was further observed by the Investigating Officer in the final report

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that in spite of repeated summons, the defacto complainant never appeared to furnish any clarifications pertaining to the allegations mentioned in her complaint. M/s.Artemis is the family owned business of the defacto complainant Nrithya Shiva Ganesh and family and they could have given View Rights to perform due diligence by external agency. Whereas they claim to have given full rights with transaction rights is unwarranted.

(o) The Investigating Officer, after thorough investigation and considering all the aspects of the version of the First Information Report, submitted his final report, finding that no allegation is found to be true against the Revision Petitioner and observed that if the defacto complainant faced any coercive approach by the due diligence team, then immediately they could have approached their banks for restricting their access to their net banking / or they could have changed the password by themselves. They could have also changed their mobile number, which has been registered with their Bank. The defacto complainant has failed to report the unauthorised financial transactions/security breach, pertaining to their banking in any of the available modes of report, like denying the access/ mobile number change/change the password block the account/Inform the same with banking authoritie. Even though if the transactions have been made by the Revision Petitioner, using the user name password and OTP of M/s.Artemis, the onus of the transaction lies with the defacto

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complainant only.

(p) It was further observed by the Investigating Officer in the final report that what and who stopped the defacto complainant to raise the complaint then and there? It is presumed that the defacto complainant had made a complaint, after a lapse of more than three years, only to avoid tracing of the mobile usage, which could be retrieved only for the last two years. That mobile number, which was used for receiving OTP from the bank is inoperative. Hence, it can be concluded that this complaint was drafted with a mala fide intention. What made them report this complaint after more than three years. The defacto complainant has failed to furnish Board Resolution copy or other concrete evidence either to prove or disprove the allegations cited in the complaint, as narrated in the FIR.

(q) It was further observed by the Investigating Officer in the final report that it is clear that the operations were vest with the defacto complainant/Nrithya Sivaganesh and her husband, Sivaganesh for the entire alleged period and no allegations as mentioned in the FIR stands proved. The facts discussed in the investigation Report and final report lead to the findings that the defacto complainant's version as mentioned in the complaint FIR are not supported or substantiated or proven by evidence in accordance with law. Hence, the Investigating Officer has investigated all the aspects of the matter and the version of the First Information Report and thereafter, as no case was proved against the

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Revision Petitioner, closed the investigation, as Mistake of Fact, and had submitted the final report on 20.06.2025.

(r) Aggrieved by the said final report, the 2nd Respondent/defacto complainant herein had filed the above protest petition under Section 173(8) of Cr.PC read with Section 200 of Cr.PC (Section 193(8) of BNSS and Section 223 of BNSS) before the Judicial Magistrate VII, Coimbatore, in Crl.MP.No.10289 of 2025, seeking to set aside the final report, dated 20.06.2025 and to take cognizance of the offence under Sections 406, 420 and 120B of IPC against the Revision Petitioner and direct for further investigation.

8. The learned counsel for the Revision Petitioner has further submitted that the court below, without considering the final report submitted by the Investigating Officer and the fact that all the aspects of the matter had been properly investigated and when there is no lacunae left, without application of mind, by the impugned order, dated 25.11.2025, allowed the said protest petition, declining to accept the final report, as a “Mistake of Fact” and directed the Assistant Commissioner of Police, City Crime Branch-1, Coimbatore, to conduct further investigation himself or to appoint any Investigating Officer to conduct the further investigation and submit his report, within a period of 60 days from the date of receipt of a copy of the said order. Further more, it was stated that the order of the learned Magistrate dated 25.11.2025 does not clarify under which provision of the Legislature

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whereby further investigation and transfer/change of the Investigation Officer has been ordered.

9. The learned counsel for the Revision Petitioner has further submitted that in the impugned order, dated 25.11.2025, the primary findings of the Judicial Magistrate, as regards the alleged lacuna in the investigation, broadly, are as under:-

i. The Respondent Police did not address the issue relating to the Written Undertaking dated 24.02.2020;

ii. The Respondent Police did not enquire the office bearers of M/s.Volvo Auto India Limited, regarding the meeting stated to have been held on 20.02.2020 at Taj Coromandel, Chennai;

iii. The Respondent Police did not enquire the 2nd Respondent/de facto complainant;

iv. The Respondent Police did not enquire E.Karthika, B.Chithra and V.L.N.Bharathi (Accounts Team), who are alleged to have been instructed by the Petitioner to report directly to him, instead of the 2nd Respondent;

v. The Respondent Police did not examine the mobile network pertaining to Mobile No.7708799900, said to belong to the 2nd Respondent's company M/s. Artemis, so as to ascertain custody of the said mobile phone; and

vi. The Respondent Police did not go into the WhatsApp message alleged to involve the Accused No.2 regarding the sale of the property at Bangalore in favour of M/s. Sunstar Hotels and Estates Private Limited.

10. The learned counsel for the Revision Petitioner has further submitted that being aggrieved by the said order dated, 25.11.2025, passed in Crl.MP.No.10289 of 2025 and in the absence of any other efficacious remedy, the Revision Petitioner has filed this Criminal Revision Case, under

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Section 397 read with Section 401 of Cr.PC (Sections 438 and 442 of BNSS) and prayed to set aside the impugned order and allow the present Criminal Revision Case.

11.The learned senior counsel for the 2nd Respondent has made preliminary objections, regarding the maintainability of the present Criminal Revision Case and submitted that this Criminal Revision Case is not maintainable, before this Court, as against the impugned order, dated 25.11.2025. In support of his arguments, the learned senior counsel has relied on the paragraphs 16 of the judgement of the Honourable Supreme Court reported in (**2001) 7 SCC 536 (Hemant Dhasmana Vs. CBI and another)** and paragraphs 85.4 and 93 of the judgement of the Honourable Supreme Court reported in (**2023) 16 SCC 779 (State through CBI Vs. Hemendhra Reddy and another)** and paragraphs 10 and 11 of the judgement of the Honourable Supreme Court reported in (**1999) 5 SCC 740 (Sri Bhagwan Samardha Sreepada Vallabha Venkata Vishwanandha Maharaj Vs. State of AP and others).**

12.In (**2001) 7 SCC 536 (Hemant Dhasmana Vs. CBI and another),** the Honourable Supreme Court was pleased to observe as under:-

> *"**16.** Although the said sub-section does not, in specific terms, mention about the powers of the court to order further investigation, the power of the police to conduct further investigation envisaged therein can be triggered into motion at the instance of the court. When any such order is passed by a court which has the jurisdiction to do so, it would not be a proper exercise of revisional powers to interfere therewith because the further investigation would only be*

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for the ends of justice. After the further investigation, the authority conducting such investigation can either reach the same conclusion and reiterate it or it can reach a different conclusion. During such extended investigation, the officers can either act on the same materials or on other materials which may come to their notice. It is for the investigating agency to exercise its power when it is put back on that track. If they come to the same conclusion, it is of added advantage to the persons against whom the allegations were made, and if the allegations are found false again the complainant would be in trouble. So from any point of view the Special Judge's direction would be of advantage for the ends of justice. It is too premature for the High Court to predict that the investigating officer would not be able to collect any further material at all. That is an area which should have been left to the investigating officer to survey and recheck."

13. In **(2023) 16 SCC 779 (State through CBI Vs. Hemendhra Reddy and another),** the Honourable Supreme Court was pleased to observe as under:-

"85.4 There is nothing in Cr.PC to suggest that the court is obliged to hear the accused while considering an application for further investigation under Section 173(8)Cr.PC.

93. In the aforesaid context, we may only say that the general rule of criminal justice is that "a crime never dies". The principle is reflected in the well-known maxim nullum tempus aut locus occurrit regi (lapse of time is no bar to Crown in proceeding against offenders). It is settled law that the criminal offence is considered as a wrong against the State and the Society even though it has been committed against an individual. Normally, in serious offences, prosecution is launched by the State and a court of law has no power to throw away prosecution solely on the ground of delay. Mere delay in approaching a court of law would not by itself afford a ground for dismissing the case. Though it may be a relevant circumstance in reaching a final verdict. (See Japani Sahoo v. Chandra Sekhar Mohanty [Japani Sahoo v. Chandra Sekhar Mohanty, (2007) 7 SCC 394 : (2007) 3 SCC (Cri) 388]) .

14. In **(1999) 5 SCC 740 (Sri Bhagwan Samardha Sreepada Vallabha Venkata Vishwanandha Maharaj Vs. State of AP and others), the**

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Honourable Supreme Court was pleased to observe as under:-

> *"**10.** Power of the police to conduct further investigation, after laying final report, is recognised under Section 173(8) of the Code of Criminal Procedure. Even after the court took cognizance of any offence on the strength of the police report first submitted, it is open to the police to conduct further investigation. This has been so stated by this Court in Ram Lal Narang v. State (Delhi Admn.) [(1979) 2 SCC 322 : 1979 SCC (Cri) 479 : AIR 1979 SC 1791] . The only rider provided by the aforesaid decision is that it would be desirable that the police should inform the court and seek formal permission to make further investigation.*
>
> ***11.** In such a situation the power of the court to direct the police to conduct further investigation cannot have any inhibition. There is nothing in Section 173(8) to suggest that the court is obliged to hear the accused before any such direction is made. Casting of any such obligation on the court would only result in encumbering the court with the burden of searching for all the potential accused to be afforded with the opportunity of being heard. As the law does not require it, we would not burden the Magistrate with such an obligation."*

15. The learned senior counsel for the 2nd Respondent has thus submitted that in view of the above said judgements of the Honourable Supreme Court, relied on by him, this Criminal Revision Case is not maintainable.

16. The learned senior counsel for the 2nd Respondent has, further on merits of the case, submitted that the Revision Petitioner, along with other accused persons had transferred substantial funds from unknown sources into the personal accounts of Sivaganesh, husband of the 2nd Respondent/defacto complainant, which were thereafter routed through the Company, to various other third-party entities and that the Revision Petitioner and other accused persons used the Company as a conduit for money laundering between

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January and December 2020 and that the Respondent Police was reluctant to conduct actual investigation to unearth the truth and to bring the offenders before the Court of law and on the other hand, has mechanically accepted the statement of the accused to be true and closed the Complaint as mistake of fact, with ulterior motive.

17.The learned senior counsel for the 2nd Respondent has further submitted that the learned Magistrate is empowered to pass appropriate orders, in accordance with law, after examining the materials placed before the court to bring out the real culprit and to prevent the offenders from escaping from the clutches of law and that the Revision Petitioner has not demonstrated any legally sustainable grounds, warranting interference with the impugned order dated 25.11.2025.

18.The learned senior counsel for the 2nd Respondent has further submitted that this Criminal Revision Case is devoid of merits and is liable to be dismissed, as the impugned order, dated 25.11.2025, is a reasoned order, passed upon consideration of the deficiencies in the investigation and the objections raised by the 2nd Respondent, against the final report filed by the 1a Respondent and that the Revision Petitioner has not made out any legally sustainable ground warranting interference with the impugned order under challenge.

19.The learned Government Advocate (Criminal Side) for the Respondents 1 and 3 has submitted that he has filed a counter affidavit on behalf of the 1st Respondent and he has also appeared for the 3rd Respondent, who has been

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assigned the investigation, as per the impugned order, dated 25.11.2025, but the 3rd Respondent did not proceed further, in view of the interim order, passed by the Coordinate Bench of this Court, dated 14.08.2026 and has made objections, supporting the contentions of the learned senior counsel for the 2nd Respondent/ defacto complainant and submitted that the present Criminal Revision Case may be dismissed.

20. In reply to the counter affidavit filed by the Respondents, the learned counsel for the Revision Petition has filed a rejoinder affidavit, denying the averments of the counter affidavit of the Respondents.

21. In reply to the objections raised by the learned senior counsel for the 2nd Respondent and the learned Government Advocate (Criminal Side) for the Respondents 1 and 3, the learned counsel for the Revision Petitioner has submitted that the decisions cited by the learned senior counsel for the 2nd Respondent is not directly applicable to the case of the Revision Petitioner herein and further submitted that Section 401(2) of Cr.PC (Section 442(2) of BNSS) provided that a revisional order prejudicial to an accused or other person, cannot be made, without affording an opportunity of hearing and that the right to be heard in revision is distinct from the absence of a right of participation before the Magistrate. In support of his arguments, the learned counsel for the Revision Petitioner, has relied on the following judgements of the Honourable Supreme Court:-

1. (2012)-10-SCC-517 (Manharibhal Muljibhai Kakadia and

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another vs Shalleshbhai Mohanbhai Patel and others) (Para 48)

2. **(2020)-6-SCC-625 (Subhash Sahebrao Deshmukh vs Satish Atmaram Talekar and others), (para 9)**

3. **(2014)-9-SCC-640 (Bal Manohar Jalan vs Sunil Paswan and another) (Para 9)**

4. **(2023)-15-SCC-440 (Santhakumari and others vs State of Tamilnadu and another), (Para 1 to 8)**

5. **(2022)-12-SCC-745 (S.P.Velumani Vs. Arappor Iyakkam and others) (Para 28 to 29)**

6. **(2023)-16-SCC-403 (Edappadi Palanisamy Vs. R.S.Bhaathi) (para 1 to 5)**

7. **(2006)-7-SCC-296 (Popular Muthiah Vs State) (Para 51 and 52)**

8. **(2010)-SCC Online-Mad-517 (C.Ve.Shanmugam Vs. Deputy Superintendent of Police, Tindivanam and others) (Para 24 to 26)**

22. In **(2012) 10 SCC 517 (Manharibhal Muljibhai Kakadia vs Shalleshbhai Mohanbhai Patel)**, the Honourable Supreme Court was pleased to observe, as under:-

> *"**48.** In a case where the complaint has been dismissed by the Magistrate under Section 203 of the Code either at the stage of Section 200 itself or on completion of inquiry by the Magistrate under Section 202 or on receipt of the report from the police or from any person to whom the direction was issued by the Magistrate to investigate into the allegations in the complaint, the effect of such dismissal is termination of complaint proceedings. On a plain reading of sub-section (2) of Section 401, it cannot be said that the person against whom the allegations of having committed the offence have been made in the complaint and the complaint has been dismissed by the Magistrate under Section 203, has no right to be heard because no process has been issued. The dismissal of complaint by the Magistrate under Section 203—although it is at preliminary stage—nevertheless results*

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in termination of proceedings in a complaint against the persons who are alleged to have committed the crime. Once a challenge is laid to such order at the instance of the complainant in a revision petition before the High Court or the Sessions Judge, by virtue of Section 401(2) of the Code, the suspects get the right of hearing before the Revisional Court although such order was passed without their participation. The right given to "accused" or "the other person" under Section 401(2) of being heard before the Revisional Court to defend an order which operates in his favour should not be confused with the proceedings before a Magistrate under Sections 200, 202, 203 and 204. In the revision petition before the High Court or the Sessions Judge at the instance of the complainant challenging the order of dismissal of complaint, one of the things that could happen is reversal of the order of the Magistrate and revival of the complaint. It is in this view of the matter that the accused or other person cannot be deprived of hearing on the face of the express provision contained in Section 401(2) of the Code. The stage is not important whether it is pre-process stage or post process stage."

23. In **(2020) 6 SCC 625 (Subhash Sahebrao Deshmukh vs Satish Atmaram Talekar and others)**, the Honourable Supreme Court was pleased to observe, as under:-

*"**9.** The restoration of the complaint by the Additional Sessions Judge was undoubtedly to the prejudice of the appellant. The right of the appellant to be heard at this stage need not detain us any further in view of Manharibhai [Manharibhai Muljibhai Kakadia v. Shaileshbhai Mohanbhai Patel, (2012) 10 SCC 517 : (2013) 1 SCC (Cri) 218] observing as follows : (SCC p. 544, para 53)*

"53. ... We hold, as it must be, that in a revision petition preferred by the complainant before the High Court or the Sessions Judge challenging an order of the Magistrate dismissing the complaint under Section 203 of the Code at the stage under Section 200 or after following the process contemplated under Section 202 of the Code, the accused or a person who is suspected to have committed the crime is entitled to hearing by the Revisional Court. In other words, where the complaint has been dismissed by the Magistrate under Section 203 of the Code, upon challenge to the legality of the said order being laid by the complainant in a revision petition before the High Court or the Sessions Judge, the persons who are arraigned as accused in the

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complaint have a right to be heard in such revision petition. This is a plain requirement of Section 401(2) of the Code. If the Revisional Court overturns the order of the Magistrate dismissing the complaint and the complaint is restored to the file of the Magistrate and it is sent back for fresh consideration, the persons who are alleged in the complaint to have committed the crime have, however, no right to participate in the proceedings nor are they entitled to any hearing of any sort whatsoever by the Magistrate until the consideration of the matter by the Magistrate for issuance of process. We answer the question accordingly. The judgments [Parkash Devi v. State (NCT of Delhi), 2010 SCC OnLine Del 454] , [Tata Motors Ltd. v. State, 2009 SCC OnLine Del 308] , [Gurdeep Singh v. State of Haryana, 2001 SCC OnLine P&H 121 : ILR (2001) 2 P&H 388] , [Ratanlal Soni v. Kailash Narayan Arjariya, 1997 SCC OnLine MP 240 : (1998) 2 MP LJ 321] , [Panatar Arvindbhai Ratilal v. State of Gujarat, 1990 SCC OnLine Guj 212 : (1991) 1 Guj LR 451] of the High Courts to the contrary are overruled."

24. In **(2014) 9 SCC 640 (Bal Manohar Jalan vs Sunil Paswan)**, the Honourable Supreme Court was pleased to observe, as under:-

*"**9.** In the present case challenge is laid to the order dated 4-3-2009 at the instance of the complainant in the revision petition before the High Court and by virtue of Section 401(2) of the Code, the accused mentioned in the first information report get the right of hearing before the Revisional Court although the impugned order therein was passed without their participation. The appellant who is an accused person cannot be deprived of hearing on the face of the express provision contained in Section 401(2) of the Code and on this ground, the impugned order of the High Court is liable to be set aside and the matter has to be remitted."*

25. In **(2023) 15 SCC 440 (Santhakumari vs State of Tamilnadu)**, the Honourable Supreme Court was pleased to observe, as under:-

*"**5.** Having considered the submissions, since it is not in dispute that the proposed accused were not served notice of the revision proceedings, the order passed by the High Court is in the teeth of the provisions of sub-section (2) of Section 401 of the Code as interpreted by this Court in Manharibhai Muljibhai Kakadia [Manharibhai Muljibhai Kakadia v. Shaileshbhai Mohanbhai Patel, (2012) 10 SCC*

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517 : (2013) 1 SCC (Cri) 218] .

***6.** The decision in Manharibhai Muljibhai Kakadia [Manharibhai Muljibhai Kakadia v. Shaileshbhai Mohanbhai Patel, (2012) 10 SCC 517 : (2013) 1 SCC (Cri) 218] has also been followed in Bal Manohar Jalan v. Sunil Paswan [Bal Manohar Jalan v. Sunil Paswan, (2014) 9 SCC 640 : (2014) 5 SCC (Cri) 256] , wherein it was held : (Bal Manohar Jalan case [Bal Manohar Jalan v. Sunil Paswan, (2014) 9 SCC 640 : (2014) 5 SCC (Cri) 256] , SCC p. 644, para 9)*

"9. In the present case challenge is laid to the order dated 4-3-2009 at the instance of the complainant in the revision petition before the High Court and by virtue of Section 401(2) of the Code, the accused mentioned in the first information report get the right of hearing before the Revisional Court although the impugned order [Sunil Paswan v. State of Bihar, 2011 SCC OnLine Pat 600] therein was passed without their participation. The appellant who is an accused person cannot be deprived of hearing on the face of the express provision contained in Section 401(2) of the Code and on this ground, the impugned order [Sunil Paswan v. State of Bihar, 2011 SCC OnLine Pat 600] of the High Court is liable to be set aside and the matter has to be remitted."

26. In **(2022) 12 SCC 745 (S.P.Velumani Vs. Arappor Iyakkam)**, the Honourable Supreme Court was pleased to observe, as under:-

*"**28.** In view of the aforesaid discussion, and taking into consideration the peculiar facts of the instant case, particularly the fact that the High Court had ordered an enquiry and obtained a report without furnishing a copy thereof to the appellant and unceremoniously closed the writ petition, we deem it appropriate to issue the following directions:*

***28.1.** The High Court is directed to supply a copy of the report submitted by Ms R. Ponni, Superintendent of Police along with the other documents to the appellant herein.*

***28.2.** Writ Petition No. 34845 of 2018 and Crl. OP No. 23428 of 2018 are restored on the file of the High Court of Madras.*

***28.3.** The High Court is directed to dispose of the cases on their own merit, uninfluenced by any observation made herein.*

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28.4. *Although the prayer for quashing of the FIR was not orally pressed before this Court, however, the appellant is granted liberty to seek appropriate remedy before the High Court.*

29. *Accordingly, the appeal is disposed of on the above terms. Pending application, if any, stands disposed of."*

27. In **(2023) 16 SCC 403 (Edappadi Palanisamy Vs. R.S.Bhaathi)**, the Honourable Supreme Court was pleased to observe, as under:-

*"**3.** At the outset, both Senior Counsel appearing for the parties agree that it was no one's case before the High Court that the investigation should be transferred to the CBI. In fact, it is clear from the record that the original writ petition filed by Respondent 1 was to register a case and investigate the complaint dated 13-6-2018 against the appellant. Subsequently, Respondent 1 sought a new relief by way of a rejoinder filed before the High Court. The relief sought by Respondent 1 in rejoinder was to direct an impartial investigation by any other competent police officer or team of police officers and also for the High Court to monitor the investigation.*

4. *The learned counsel for the appellant pointed to the fact that the preliminary enquiry report, which had been submitted in a sealed cover before the High Court, was not even considered by the High Court. In fact, the High Court specifically noted as follows : (R.S. Bharathi case [R.S. Bharathi v. State of T.N., 2018 SCC OnLine Mad 3179] , SCC OnLine Mad para 20)*

"20. ... The learned Advocate General having stated so, that the respondent had submitted a "Negative Report/Closure Report" not taking cognisance, there is no necessity for this Court to open the sealed cover filed before this court." (emphasis supplied)

However, despite not even looking into the enquiry report or the case investigation record, the High Court went on to make certain observations relating to the fairness of the investigation.

5. *Apart from the above, it appears that the High Court did not even seek the impleadment of the appellant, who is the main accused in the matter, before transferring the investigation to the CBI."*

28. In **(2006) 7 SCC 296 (Popular Muthiah Vs State)**, the Honourable

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Supreme Court was pleased to observe, as under:-

> *" **51.** In a case of this nature, therefore, in our opinion, it would have been in the fitness of things, the appellant should have been heard by the High Court.*
>
> ***52.** We may, however, hasten to add that our direction is not intended to lay down the law that while the Magistrate directs a further investigation or while a Sessions Judge exercises his jurisdiction under Section 319 of the Code of Criminal Procedure, an accused is entitled to be heard; he is not as he has no right therefor and, thus, the question of hearing him at that stage would not arise."*

29. In **(2010) SCC Online Mad 517 (C.Ve.Shanmugam Vs. Deputy Superintendent of Police, Tindivanam)**, the Honourable Supreme Court was pleased to observe, as under:-

> *"26. In the case on hand also, having regard to the peculiar circumstances of the case and the fact that the learned senior counsel appearing for the petitioner has no objection for an opportunity being afforded by the Magistrate to the FIR named accused and to the respondents 2 to 15 herein, I deem it appropriate to direct the Magistrate to afford such opportunity to them to make their submissions. I would, however, hasten to add that this shall not be taken as a precedent in future, as the liberty given in this case is in tune with the opinion expressed by the Honourable Supreme Court in para 51 of the judgement cited supra and because of the consent of the petitioner."*

30. The learned counsel for the Revision Petitioner has further submitted that whether the learned Magistrate has properly exercised the jurisdiction and whether the impugned order, dated 25.11.2025, is sustainable in the eye of law and whether the learned Magistrate had jurisdiction to change the investigating officer for further investigation or to appoint a higher rank police officer for investigation.

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31.This Court considered the submissions of the learned counsel for the parties also perused the entire materials placed on record.

32.After considering the arguments of the learned counsel for the parties, the following questions arise for consideration of this Court:-

A) Whether the accused has the right to file a criminal revision case, challenging an order passed in a protest petition and whether this Criminal Revision Case is maintainable, in the eye of law?

B) Whether the Magistrate has properly exercised the jurisdiction vested in it and whether the order dated 25.11.2025 had considered all the evidence and the materials available on record and is sustainable in the eye of law?

C) Whether the Magistrate, while directing further investigation, can change the Investigation Officer and direct a new Investigation Officer, i.e. the Assistant Commissioner of Police, City Crime Branch-1, Coimbatore, to conduct further investigtion himself or to appoint another investigating officer, to conduct further investigation, without substantiated findings of bias or misconduct, against the earlier Investigating Officer? and Whether the impugned order is perverse and without Jurisdiction?

Let us understand briefly the concept of Investigation. before proceeding with the case on merits:-

33. **Fair Investigation - Rule of Law:-** The criminal justice system mandates that any investigation into the crime should be fair, in accordance with law and should not be tainted. It is equally important that interested or influential persons are not able to misdirect or hijack the investigation, so as to throttle a

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fair investigation resulting in the offenders escaping punitive course of law. These are important facets of the rule of law. Breach of rule of law amounts to negation of equality under Article 14 of the Constitution of India. Article 21 of the Constitution of India makes it clear that the procedure in criminal trials must be right, just and fair and not arbitrary, fanciful or oppressive, vide **Menka Gandhi v. Union of India (Air 1978 SC 597) (para-7) and Vinubhai Haribhai Malviya v. State of Gujrat (AIR 2019 SC 5233) (paras-16 and 17) and Subramanian Swamy v. C.B.I. (2014 8 SCC 682) (para-86)**. Article 21 enshrines and guarantees the precious right of life and personal liberty to a person which can only be deprived on following the procedure established by law in a fair trial which assures the safety of the accused. The assurance of a fair trial is the first imperative of the dispensation of justice, vide **Commissioner of Police, Delhi v. Registrar, Delhi High Court, New Delhi (AIR 1997 SC 95)** (para-16). The ultimate aim of all investigation and inquiry whether by the police or by the Magistrate is to ensure that those who have actually committed a crime, are correctly booked and those who have not, are not arraigned to stand trial. This is the minimal and fundamental requirement of Article 21 of the Constitution of India. Interpretation of provisions of Cr.PC (BNSS) needs to be made so as to ensure that Article 21 is followed both in letter and in sprit. “A speedy trial” is the essence of companion in concept in “fair trial”. Both being inalienable jurisprudentially, the guarantee under Article 21 of the Constitution of India

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embraces both life and liberty of the accused as well as interest of the victim, his near and dear ones as well as of the community at large and, therefore, cannot be alienated from each other. A fair trial includes fair investigation as reflected from Articles 20 and 21 of the Constitution of India. If the investigation is neither effective nor purposeful nor objective nor fair, the courts may if considered necessary, may order fair investigation, further investigation or reinvestigation as the case may be to discover the truth so as to prevent miscarriage of justice. However, no hard and fast rules as such can be prescribed by way of uniform and universal invocation and decision shall depend upon facts and circumstances of each case.

34.Fair and proper investigation is the primary duty of the investigating officer. In every civilized society, the police force is invested with powers of investigation of a crime to secure punishment for the criminal and it is in the interest of the society that the investigating agency must act honestly and fairly and not resort to fabricating false evidence or creating false clues only with a view to secure conviction because such acts shake the confidence of the common man not only in the investigating agency but in the ultimate analysis in the system of dispensation of criminal justice. Proper result must be obtained by recourse to proper means, otherwise it would be an invitation to anarchy, vide **Rampal Pithwa Rahidas v. State of Maharastra (1994 Suppl. (2) SCC 73)** (para-37). Investigation must be fair and effective and must proceed in the right direction in consonance with the ingredients of the

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offence and not in a haphazard manner moreso in serious case. Proper and fair investigation on the part of the investigating officer is the backbone of rule of law vide **Sasi Thomas v. State (2006 12 SCC 421)** (para-15 and 18).

35. **Investigation under the Cr.PC (BNSS):-**No investigating agency can take unduly long time in completing investigation. There is implicit right under Article 21 for speedy trial which in turn encompasses speedy investigation, inquiry, appeal, revision and retrial. There is clear need for time line in completing investigation for having in-house oversight mechanism wherein accountability for adhering to lay down timeline, can be fixed at different levels in the hierarchy, vide **Dilawar v. State of Haryana (2018) 16 SCC 521) (paras 4 to 8), Menka Gandhi (supra), Hussainara Khatoon (I) v. State of Bihar (1980 1 SCC 81), Abdul Rehman Antulay v. R.S. Nayak (1992) 1 SCC 225) and P. Ramchandra Rao v. State of Karnatka (2002) 4 SCC 578).**

36. For the purposes of investigation, offences are divided into two categories “cognizable” and “non-cognizable”. When information of a cognizable offence is received or such commission is suspected, the proper police officer has the authority to enter in the investigation of the same but where the information relates to a non-cognizable offence, he shall not investigate it without the order of the competent Magistrate. **Investigation includes all the proceedings under Cr.PC(BNSS) for the collection of evidence conducted by a police officer or by any person other than a Magistrate** (who is

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authorised by a Magistrate in his behalf). **Investigation consists of steps, namely (i) proceeding to spot, (ii) ascertainment of the facts and circumstances of the case,** (iii) discovery and arrest of the suspected offender, (iv) collection of evidence relating to the commission of the offence and (v) formation of opinion as to whether on the material collected therein to place the accused before a Magistrate for trial and if so to take necessary steps for the same by filing a report under Section 173 of Cr.P.C (Section 193 of BNSS), **vide H.N. Rishbud v. State of Delhi (AIR 1955 SC 196).**

37. **Remedy for Proper Investigation:-** Section 156(1) of Cr.PC (Corresponding Section 175(1) of BNSS) confers power upon any officer in-charge of a police station to investigate any cognizable case. Section 156(3) of Cr.PC (Corresponding Section 175(3) of BNSS) provides for a cheque by the Magistrate on the police performing its duties under Chapter XII, Cr.P.C (Chapter XIII of BNSS).

In cases where the Magistrate finds that police has not done its duty of investigating the case at all or has not done it satisfactorily, he can issue a direction to the police to do the investigation properly and can monitor the same.

38. Question A:- Whether the accused has the right to file a criminal revision case, challenging an order passed in a protest petition and whether this Criminal Revision Case is maintainable, in the eye of law?

39. Section 442(2) BNSS (Corresponding to Section 401(2) of Cr.PC) provides that a revisional order prejudicial to an accused or other person cannot be made without affording an opportunity of hearing. The right to be heard in revision is distinct from the absence of a right of participation before the

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Magistrate.

40. In **(2012) 10 SCC 517 (Manharibhal Muljibhai Kakadia and another vs Shalleshbhai Mohanbhai Patel and others), cited supra,** the Honourable Supreme Court had held that the right given to an "accused or "the other person" under Section 401(2) of Cr.PC of being heard before the Revisional Court to defend an order which operates in his favour should not be confused with the proceedings before a Magistrate under Sections 200, 202, 203 and 204 of Cr.PC. In the revision petition before the High Court or the Sessions Judge at the instance of the complainant, challenging the order of dismissal of complaint, one of the things that could happen is reversal of the order of dismissal of complaint, one of the things that could happen in reversal of the order of the Magistrate and revival of the complaint. It is in this view of the matter that the accused or other person cannot be deprived of hearing on the face of the express provision contained in Section 401(2) of the Code. Therefore, the persons, named in a Complaint dismissed under Section 203 Cr.PC, are entitled to a hearing in the revision. Their non-participation at the Magistrate stage does not defeat the revisional hearing protection.

41. In **(2020) 6 SCC 625 (Subhash Sahebrao Deshmukh vs Satish Atmaram Talekar), cited supra,** it was held by the Honourable Supeme Court that a police report, finding the allegations as false, was filed and the Protest Petition was dismissed and that the Complainant obtained a revisional order without hearing the accused. The Court set aside the order and directed

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reconsideration after hearing the accused. The operative reasoning applied Section 401 (2) CrPC and the precedent in Manharibhai Muljibhal Kakadia (Supra) that stated that the accused is entitled to be heard in the revisional hearing.

42.In **(2014) 9 SCC 640, (Bal Manohar Jalan vs Sunil Paswan) cited supra,** the Honourable Supreme Court stated that in the present case, challenge is laid to the order dated 04.03.2009 at the instance of the complainant, in the revision petition before the High Court and by virtue of Section 401 (2) of the Code, the accused mentioned in the first information report get the right of hearing before the Revisional Court, although the impugned order therein was passed without their participation. The appellant, who is an accused person, cannot be deprived of hearing on the face of the express provision contained in Section 401 (2) of the Code and on this ground, the impugned order of the High Court is liable to be set aside and the matter has to be remitted. The Honourable Court reaffirmed that right to a hearing is available to an accused named in an FIR, where a complainant's revision could prejudice him.

43.In the judgment reported in **(2023) 15 SCC 440, Santhakumari v. State of Tamil Nadu**, cited supra, the Honourable Supreme Court reiterated the requirement of affording an opportunity of hearing to the proposed accused before passing an adverse order in revision, where such order would prejudice their rights.

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44.In the case of **S.P.Velumani v. Arappor Iyakkam, reported in (2022) 12 SCC 745**, cited supra, the Honourable Supreme Court directed that the relevant report and documents be furnished and that the matter be considered afresh and held that the appellant be afforded an opportunity to defend his case based on the material that had exonerated him initially.

45.In the case of **Edappadi Palanisamy v. R.S. Bharathi, reported in (2023) 16 SCC 403**, cited supra, the Honourable Supreme Court interfered with the directions issued by the High Court for a CBI enquiry, particularly when the earlier enquiry report had not been adequately considered and the affected person had not been impleaded.

46.In the case of **Popular Muthiah v. State, reported in (2006) 7 SCC 296**, cited supra, the Honourable Supreme Court observed that, in appropriate circumstances, it would be in the fitness of things to afford an opportunity of hearing to the affected person before the High Court.

47.In the case of **C.Ve.Shanmugam v. Deputy Superintendent of Police, Tindivanam, reported in (2010) SCC OnLine Mad 517**, cites supra, the Honourable Supreme Court held that it is appropriate to direct the Magistrate to afford an opportunity to the accused to make their submissions.

48.A conjoint reading of the above decisions makes it clear that the question of affording an opportunity of hearing depends upon the nature of the proceedings and the consequences of the order proposed to be passed. Though an accused has no general right of audience before the Magistrate at

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the stage of considering a protest petition or directing further investigation, such a limitation cannot, by itself, be construed as an absolute bar against invoking the revisional jurisdiction of this Court under the applicable statutory provisions.

49. In the present case, the Revision Petitioner is directly aggrieved by the order dated 25.11.2025, whereby the Final Report submitted by the Investigating Officer was not accepted and further investigation was directed to be conducted by a different Investigating Officer. The Revision Petitioner has challenged the legality and propriety of the said order on various grounds, including non-consideration of material documents and the alleged exercise of jurisdiction beyond the limits prescribed by law. Therefore, the preliminary objection raised by the learned senior counsel for the 2nd Respondent and the learned Government Advocate (Criminal Side) for the Respondents 1 and 3, regarding maintainability cannot be accepted merely on the ground that the Revision Petitioner had no right of hearing before the Magistrate at the pre-cognizance stage and it will not exinguish his right to invoke the High Court's revisional jurisdiction, against an allegedly unlawful and prejudicial order. Therefore, this Criminal Revision Case is maintainable before this Court. **Accordingly, Question No.A is answered in favour of the Revision Petitioner.**

50. **Question No.B: Whether the Magistrate has properly exercised the jurisdiction vested in it and whether the order dated 25.11.2025, had**

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considered all the evidence and the materialss available on record and is sustainable in the eye of law?

51.In **Abhinandan Jha v. Dinesh Mishra, reported in AIR 1968 SC 117, and Bhagwant Singh v. Commissioner of Police, reported in (1985) 2 SCC 537**, the Honourable Supreme Court has elaborately explained the powers available to a Magistrate upon receipt of a final report submitted by the police under Section 173(2) of the Code of Criminal Procedure.

52.The Magistrate, upon receipt of a final report stating that no offence appears to have been committed, is empowered to:-

i. Accept the final report and drop the proceedings;

ii. Disagree with the opinion of the police and take cognizance of the offence, if sufficient grounds are available; or

iii. Direct further investigation by the police in accordance with law.

Thus, the Magistrate is not bound to accept the opinion expressed by the Investigating Officer. However, the exercise of such judicial discretion must be supported by reasons and must reflect due consideration of the materials available on record. The Courts have on multiple occasions clarified that a Magistrate is only empowered to direct the in-charge officer of a police station to conduct investigation and not any officer of a superior rank.

53.In the present case, a perusal of the impugned order dated 25.11.2025 reveals that the learned Judicial Magistrate No.VII, Coimbatore, has not adequately

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considered the material documents referred to in the Final Report, particularly the undertaking dated 24.02.2020 and the acknowledgment dated 25.02.2020, evidencing the return of 1,159 unsigned cheque leaves and other banking instruments. The Final Report specifically refers to the return of the said documents to the management of M/s.Artemis on 25.02.2020. However, the impugned order does not adequately explain why the said acknowledgment is insufficient to answer the allegation relating to the alleged continued possession and misuse of the cheque leaves and banking credentials.

54. Similarly, with regard to the meeting stated to have taken place on 20.02.2020 at Taj Coromandel, Chennai, the impugned order does not identify any specific fraudulent representation allegedly made by the Revision Petitioner, nor does it explain how the said meeting, by itself, establishes dishonest intention, entrustment or an agreement to commit an offence.

55. The Final Report also refers to the issuance of summons to the 2nd Respondent/defacto complainant and her alleged non-appearance on subsequent occasions. The impugned order has not adequately considered the said aspect or the materials relating to the examination of the complainant during the investigation.

56. The learned Magistrate has also not adequately considered the specific findings in the Final Report regarding the absence of any transfer of shares,

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directorship or formal transfer of management in favour of the Revision Petitioner. Further, the investigation did not identify any specific unauthorised banking transaction conclusively attributable to the Revision Petitioner, which remained unexplained by the documents collected during the investigation.

57. With regard to the alleged sale of the Bengaluru property in favour of M/s. Sunstar Hotels and Estates Private Limited, the Investigating Officer had collected materials relating to the loan transaction, the bank transfers and the subsequent conveyance of the property. The impugned order does not adequately discuss those materials or explain how the alleged coercion or dishonest intention is attributable to the Revision Petitioner.

58. The finding of the learned Magistrate that the Investigating Officer had not considered the written undertaking dated 24.02.2020 is contrary to the materials referred to in the Final Report. Paragraphs 15 and 5 of the Final Report specifically deal with the said undertaking and the collection of 1,159 unsigned cheque leaves, banking login credentials and the locker key by the Revision Petitioner on 24.02.2020.

59. The Investigating Officer has further referred to the acknowledgment of receipt of documents dated 25.02.2020, available in the additional typed set of papers, which bears the signature of the 2nd Respondent in her capacity as Director of M/s.Artemis. The said acknowledgment records the receipt of cheque leaves relating to eight bank accounts, the Coimbatore cash locker

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key and the original Fixed Deposit Receipts from the Revision Petitioner on 25.02.2020. Therefore, the learned Magistrate ought to have considered the evidentiary value and effect of the said acknowledgment before arriving at a conclusion that the investigation was defective on this aspect.

60.Further, the Investigating Officer had referred to the bank statement relating to SBI Current Account No.37809633884 and recorded that several of the cheque leaves allegedly handed over to the Revision Petitioner were subsequently used by the 2nd Respondent herself for the business transactions of M/s. Artemis, including vehicle registration, insurance, statutory payments, salaries and rent.

61.The Final Report also refers to the statement of the former Auditor, Mr.Alagirisamy, who stated that he had resigned from his position on 01.10.2019 and that the alleged handing over had not taken place in his presence. These materials were required to be considered together before arriving at a conclusion regarding the genuineness and effect of the undertaking dated 24.02.2020.

62.The Investigating Officer had further recorded that the online banking credentials were made available to the Revision Petitioner only for monitoring the inflow and outflow of funds in connection with the due diligence exercise, particularly in view of the financial assistance extended or facilitated by M/s.DN Energy Private Limited. The document dated 24.02.2020, which has been relied upon by the 2nd Respondent/defacto

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complainant, requires the accounts team not to interfere with the banking operations and future business transactions, without the knowledge of the new management. However, the existence of such a document, by itself, cannot conclusively establish that the management of M/s. Artemis had been transferred to the Revision Petitioner. The Final Report records that the due diligence exercise was undertaken in connection with a proposed investment and that no formal acquisition of the company was completed. More importantly, the Investigating Officer has recorded that no specific banking transaction involving the use of the said credentials by the Revision Petitioner, resulting in personal misappropriation, was established during the investigation.

63. The finding of the learned Magistrate that the Investigating Officer had not examined the de facto complainant is not supported by the materials placed before this Court. The statement of the 2nd Respondent under Section 180(3) of the BNSS was recorded on 21.10.2024, on the date of registration of the FIR itself. The statements of Sivaganesh and Umamaheswari were also recorded during the investigation.

64. The Final Report further refers to the issuance of subsequent summons requiring the 2nd Respondent/ defacto complainant to appear and furnish further clarification and supporting documents. The Investigating Officer has recorded that she did not appear in response to the subsequent summons. A complainant, who has refused to appear before the Investigating Officer,

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cannot be permitted to take advantage of her own non-cooperation to contend that the investigation is defective. Therefore, the learned Magistrate ought to have considered the statements already recorded and the subsequent correspondence, before arriving at a finding that the Investigating Officer had failed to examine the complainant. The alleged non-cooperation of the complainant is also a relevant circumstance while assessing the completeness of the investigation. In any event, the allegations of the 2nd Respondent as contained in her complaint and statements, were examined in detail and the closure report was rightly filed, considering the entire materials, placed on record.

65.In the First Information Report, the 2nd Respondent has specifically stated that she received an Income Tax notice, dated 16.01.2024, addressed to M/s. Artemis, and another notice dated 13.12.2023, addressed to Sivaganesh. The 2nd Respondent has further stated that, only after receiving the said notices, she verified the bank account transactions and came to know about the alleged irregularities. A reading of the First Information Report and the counter affidavit shows that the allegations against the Revision Petitioner are a concocted story and created only for the purpose of defending the proceedings by the IT Department, that too after a belated stage of more than three years.

66.Paragraph No.30 of the counter affidavit of the 2nd Respondent also refers to the proceedings initiated by the Income Tax Department under Section 147

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read with Sections 144 and 144B of the Income Tax Act, 1961, in respect of the Financial Year 2020-2021, and the consequential demand notices issued to M/s. Artemis and Mr. Sivaganesh. It is further stated that a statutory appeal has been preferred against the said assessment proceedings. The sequence of events, as reflected in the materials placed before this Court, indicates that the transactions in question relate to the year 2020, the Income Tax proceedings were initiated during 2023–2024 and the criminal complaint came to be lodged on 21.10.2024, after a long gap, which was unexplained.

67. Though the delay in lodging a criminal complaint cannot, by itself, be a ground for rejecting the allegations, the circumstances leading to the lodging of the complaint and the explanation offered for such delay are relevant factors, which require consideration.

68. In **(2023) 20 SCC 219 (Mohd. Wajid Vs. State of UP)**, the Honourable Supreme Court was pleased to observe, as under:-

> *"**36**. At this stage, we would like to observe something important. Whenever an accused comes before the Court invoking either the inherent powers under Section 482 of the Code of Criminal Procedure (CrPC) or extraordinary jurisdiction under Article 226 of the Constitution to get the FIR or the criminal proceedings quashed essentially on the ground that such proceedings are manifestly frivolous or vexatious or instituted with the ulterior motive for wreaking vengeance, then in such circumstances the Court owes a duty to look into the FIR with care and a little more closely.*
>
> ***37.** We say so because once the complainant decides to proceed against the accused with an ulterior motive for wreaking personal vengeance, etc. then he would ensure that the FIR/complaint is very well drafted with all the necessary pleadings. The complainant would ensure that the averments made in the FIR/complaint are such that*

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they disclose the necessary ingredients to constitute the alleged offence. Therefore, it will not be just enough for the Court to look into the averments made in the FIR/complaint alone for the purpose of ascertaining whether the necessary ingredients to constitute the alleged offence are disclosed or not.

38. *In frivolous or vexatious proceedings, the Court owes a duty to look into many other attending circumstances emerging from the record of the case over and above the averments and, if need be, with due care and circumspection try to read in between the lines. The Court while exercising its jurisdiction under Section 482CrPC or Article 226 of the Constitution need not restrict itself only to the stage of a case but is empowered to take into account the overall circumstances leading to the initiation/registration of the case as well as the materials collected in the course of investigation. Take for instance the case on hand. Multiple FIRs have been registered over a period of time. It is in the background of such circumstances the registration of multiple FIRs assumes importance, thereby attracting the issue of wreaking vengeance out of private or personal grudge as alleged.*

Delay in lodging the FIR

40. *The alleged incident is said to have occurred sometime in the year 2021. There is no reference to any date or time of the incident in the FIR. The allegations are too vague and general. Had it been the case of prompt registration of the FIR, probably the police might have been able to recover Rs 2 lakhs from the possession of the accused persons alleged to have been forcibly taken away from the pocket of the first informant. The FIR also talks about a document on which the first informant and his brother were forced to put their signatures. We wonder, whether the investigating agency was in a position to collect or recover any such document from the accused persons containing their signatures in the course of the investigation, more particularly when the State says that the investigation is over and the charge-sheet is also ready. In the absence of all this material, how is the State going to prove its case against the accused persons.“*

69.The Final Report further records that a sum of Rs.16,50,00,000/- was received by Sivaganesh from M/s. K.V. Finance and Investments through banking channels and that certain amounts were transferred from the account

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of M/s.Artemis to the personal accounts of the 2nd Respondent and Sivaganesh. The Investigating Officer had considered these transactions along with the relevant banking records and the statements of the persons concerned. The report also records that the financial assistance was arranged in connection with the attempts to revive the financial position of M/s.Artemis. These materials were relevant to determine the nature of the financial transactions and the alleged involvement of the Revision Petitioner. However, the impugned order does not contain an adequate discussions on these aspects.

70.Upon perusal of the application preferred by the 2nd Respondent, before the Trial Court, which is at page 67 of the paper book, this Court finds that the same suffers from an apparent inconsistency, with regard to the statutory provisions and the jurisdiction of the court before which it has been instituted. The application has been described as one under Section 173(8) and Section 200 of Cr.PC, 1973 (Sections 193(8) and 223 of BNSS). However, the nature of relief sought therein pertains to further investigation and submission of a further police report. It is well settled that the process of further investigation under Section 173(8) of Cr.PC (Section 193(8) of BNSS) is to be undertaken by the investigating agency and the report pursuant thereto is required to be submitted by the police to the competent court. Furthermore, a perusal of the contents of the application i.e. paragraph no.34 and Ground Q, reveals that the 2nd Respondent has also described the

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aforementioned application, as having been preferred under Section 528 of BNSS, 2023. This invocation is equally misconceived, inasmuch as Section 528 of BNSS preserves the inherent powers of the High Court and does not confer any such inherent jurisdiction upon the learned Judicial Magistrate. The said provision is, therefore, not invocable before the Trial Court. The 2nd Respondent, on the one hand, has invoked the provisions, relating to the powers of the investigating agency and the Magistrate under the Cr.PC (BNSS) and on the other hand, has sought to invoke a provision, which exclusively pertains to the inherent jurisdiction of the High Court. Such an inconsistent and legally untenable invocation of statutory provisions raises a fundamental defect in the manner, in which the application has been instituted. Accordingly, this Court is of the considered view that the application in the form and manner, in which it has been presented, is legally misconceived and should not have been entertained merely on the basis of the provisions referred to therein and thus, the impugned order was passed, without application of mind.

71. It is also relevant to point out that while perusing the order of the learned Magistrate, it is not clear, under which provision the impugned order, dated 25.11.2025, in which further investigation and to transfer/change the Investigating Officer, has been passed.

72. The learned Judicial Magistrate appears to have proceeded on the premise that "Justice should not only be done, but should also be seen to be done".

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While the aforesaid principle undoubtedly constitutes a cardinal tenets of the administration of justice, it cannot be invoked in isolation or construed to confer upon a court any authority to act beyond the limits prescribed by law. It is equally well settled that justice must not only be done and seen to be done, but must also be done in accordance with the procedure, established by law. The pursuit of justice cannot be permitted to override statutory provisions, nor can a laudable objective be used to justify an order, which lacks the sanction of law.

73. In the present case, the learned Judicial Magistrate, while passing the impugned order, directing further investigation, has neither identified nor referred to any specific statutory provisions, under which such direction has been issued, thereby rendering the exercise of jurisdiction legally unsustainable. The jurisdiction of a court must emanate from law and not merely from an abstract perception of what may appear to be just or equitable. Accordingly, the aforesaid impugned order reinforces the necessity of ensuring that every judicial action is founded upon lawful authority and conforms to the procedure prescribed by the legislature.

74. On prudent consideration of the impugned order, the Final Report and the materials placed before the Court, this Court is of the view that several material aspects of the investigation have not been adequately considered by the learned Judicial Magistrate. The failure to consider the acknowledgment dated 25.02.2020, the statements already recorded, the banking materials and

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the other relevant documents has resulted in an incomplete appreciation of the investigative records. **Accordingly, Question No.B is answered in favour of the Revision Petitioner.**

75. **Question No.C: Whether the Magistrate, while directing further investigation, can change the Investigation Officer and direct a new Investigation Officer, i.e. the Assistant Commissioner of Police, City Crime Branch-1, Coimbatore, to conduct further investigtion himself or to appoint another investigating officer, to conduct further investigation, without substantiated findings of bias or misconduct, against the earlier Investigating Officer? and Whether the impugned order is perverse and without Jurisdiction?**

76. The learned Magistrate, in the impugned order, has observed that there was no material to substantiate the allegations levelled against the original Investigating Officer. However, while declining to accept the Final Report, the learned Magistrate erroneously directed the Assistant Commissioner of Police, City Crime Branch-I, Coimbatore, to conduct further investigation either personally or through another Investigating Officer appointed by him.

77. In **Vinay Tyagi v. Irshad Ali alias Deepak, reported in (2013) 5 SCC 762**, the Honourable Supreme Court in paragraph no.43 was pleased to observe, as under:-

> *"43. At this stage, we may also state another well-settled canon of the criminal jurisprudence that the superior courts have the jurisdiction under Section 482 of the Code or even Article 226 of the Constitution of India to direct "further investigation", "fresh" or "de novo" and even "reinvestigation". "Fresh", "de novo" and "reinvestigation" are*

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synonymous expressions and their result in law would be the same. The superior courts are even vested with the power of transferring investigation from one agency to another, provided the ends of justice so demand such action. Of course, it is also a settled principle that this power has to be exercised by the superior courts very sparingly and with great circumspection. "

78.In **Chandra Babu alias Moses v. State through Inspector of Police, reported in (2015) 8 SCC 774**, the Honourable Supreme Court considered the scope of the power of the Court in relation to further investigation and the limits governing the exercise of such power. The power to direct further investigation cannot be construed as conferring an unrestricted authority upon the Magistrate to interfere with the administrative hierarchy of the police department or to prescribe a particular investigating officer without a legally sustainable reasons.

79.In **Hemant Dhasmana v. Central Bureau of Investigation, reported in (2001) 7 SCC 536**, the Honourable Supreme Court has categorically held that the Magistrate, while exercising the power to direct further investigation under Section 173(8) of the Code of Criminal Procedure, cannot specify a particular police officer or even an officer of a particular rank to conduct such investigation. The Honourable Supreme Court was pleased to observed in paragraph No.20, as follows:-

"20. ..... Nonetheless, we are in agreement with the observation of the learned Single Judge of the High Court that the Special Judge or the Magistrate could not direct that a particular police officer or even an officer of a particular rank should conduct such further investigation. It is not within the province of the Magistrate while exercising the power under Section 173(8) to specify any particular

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officer to conduct such investigation, not even to suggest the rank of the officer who should conduct such investigation."

80. Thus, the above decision squarely clarifies the limitations on the power of the Magistrate in prescribing the investigating officer.

81. The Court had, time and again, held that as per the statutory mandate under Section 156(3) of Cr.PC (Section 175(3) of BNSS), the Magistrate is only empowered to direct the in-charge officer of the Police Station to conduct investigation and not any officer of a superior rank. The Magistrate cannot assume the administrative powers vested in the superior police authorities by directing a particular officer of a specified rank to undertake the investigation.

82.In the present case, the learned Magistrate, after observing that there was no material to substantiate the allegations against the original Investigating Officer, however, directed the Assistant Commissioner of Police, City Crime Branch-I, Coimbatore, either to conduct further investigation personally or to appoint another Investigating Officer. Such a direction is contrary to the principle laid down by the Honourable Supreme Court in **(2001) 7 SCC 536 (Hemant Dhasmana Vs. CBI), (2013) 5 SCC 762 (Vinay Tyagi Vs. Irshad Ali alias Deepak) and Chandra Babu @ Moses v. State through Inspector of Police, in (2015) 8 SCC 774**, cited supra. The Magistrate could have directed further investigation inaccordance with law,if sufficient grounds existed for doing so. However, the Magistrate could not prescribe the particular officer or even to suggest rank of the officer, who should

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undertake such investigation. The absence of any substantiated finding of bias, misconduct or improper investigation against the original Investigating Officer further assumes relevance, in considering the propriety of the impugned direction.

83. In view of the above legal position, this Court is of the view that the learned Judicial Magistrate No.VII, Coimbatore, has exceeded the limits of jurisdiction, while issuing the direction, requiring the Assistant Commissioner of Police, City Crime Branch-I, Coimbatore, to conduct further investigation personally or to appoint another Investigating Officer. The said direction is contrary to the law laid down by the Honourable Supreme Court in **2001 7 SCC 536 (Hemant Dhasmana Vs. CBI), (2013) 5 SCC 762 (Vinay Tyagi Vs. Irshad Ali alias Deepak) and Chandra Babu alias Moses v. State through Inspector of Police, reported in (2015) 8 SCC 774,** cited supra, and is therefore legally unsustainable. **Accordingly, Question No.C is answered in favour of the Revision Petitioner.**

84. To sum up, the materials available on record indicate that the Revision Petitioner was not the employee of the Company of the defacto complainant, namely, M/s. Artemis Auto India Private Limited and that he was engaged in connection with the “due diligence” exercise relating to M/s. Artemis Auto India Private Limited by M/s. DN Energy Private Limited. The said engagement commenced in February 2020 and continued until July 2020, in connection with the proposed investment in the company. The Revision

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Petitioner neither had any control over the Company of the defacto complainant nor he had any transaction nor he had the control of the administration of the defacto complainant Company, as per the final report, submitted by the investigating officer, dated 20.06.2025.

85. The Final Report records that the proposed investment did not materialise and that the due diligence exercise was concluded after the preparation of the report in July 2020. The Investigating Officer had considered the financial transactions, the loan arrangements, the banking records, the documents relating to the Bengaluru property and the statements of the persons concerned. It is also relevant to observe that the criminal complaint came to be lodged on 21.10.2024, whereas the transactions complained of primarily relate to the period commencing from January 2020. The circumstances surrounding the delay, including the subsequent Income Tax proceedings, have also been referred to in the investigative materials.

86. From July 2020 onwards, till the lodging of the First Information Report, the defacto complainant kept silence and did not take any action or made any complaint against the Revision Petitioner. Only after receiving the income tax notice from the IT Department in the month of January 2024, the defacto complainant had filed the complaint against the Revision Petitioner, after lapse of more than three years, which is highly time barred. The entire case set up by the defacto complainant was an after thought, only with an intention to falsely implicate the defacto complainant.

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87.On an overall consideration of the materials placed before this Court, this Court finds that the Investigating Officer had undertaken the investigation into the allegations contained in the First Information Report and had collected documentary evidence and recorded the statements of the persons concerned before arriving at the conclusion that the allegations were not substantiated and found that no case is made out against the the Revision Petitioner and that the entire allegations levelled against the Revision Petitioner, by the defacto complainant are false and with an intention to falsely implicate the Revision Petitioner in this case.

88.In this case, the Judicial Magistrate No.VII, Coimbatore, while declining to accept the Final Report, has not adequately considered the above material aspects. Further, the direction issued to the Assistant Commissioner of Police, City Crime Branch-I, Coimbatore, to conduct further investigation personally or to appoint another Investigating Officer is contrary to the principles laid down by the Honourable Supreme Court, as stated above. The Judicial Magistrate No.VII, Coimbatore, has exceeded its jurisdiction, while passing the impugned order. Thus, the Judicial Magistrate No.VII, Coimbatore is not justified in passing the impugned order, dated 25.11.2025, for the reasons and discussions, as stated above. Thus, the impugned order suffers from non-consideration of relevant materials and an erroneous exercise of jurisdiction, in prescribing the different investigating officer/superior officer. Therefore, this Court is of the considered view that the impugned order is liable to be set

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aside.

89. In the result, in view of the foregoing discussions, the reasons stated above and in the light of the principles laid down by the Honourable Supreme Court in the judgments referred to above, this Court is of the view that the impugned order dated 25.11.2025, suffers from material irregularities and is not sustainable in the eye of law. Accordingly, this Criminal Revision Case is **allowed**. The impugned order dated 25.11.2025, passed by the learned Judicial Magistrate No.VII, Coimbatore, in Crl.M.P.No.10289 of 2025 in FIR.No.66 of 2024, is hereby **set aside**.

90. There shall be no order as to costs. Consequently, the connected Criminal Miscellaneous Petition is closed.

12-11-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

SRCM

To

1. Judicial Magistrate No. VII, Coimbatore
2. The Inspector of Police,City Crime Branch -I, Coimbatore City, Coimbatore.
3. The Inspector of Police, Crime Branch CID, Coimbatore.
4. The Public Prosecutor, Madras High Court, Madras

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SHAMIM AHMED, J.

SRCM

Pre-Delivery Order in
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