



2026:DHC:1056



* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Reserved on: 16th December, 2025

Pronounced on: 09th February, 2026

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W.P.(CRL) 1442/2024, CRL.M.A. 22255/2025

HARSHVARDHAN GOEL

S/o Shri Surender Goel

R/o E-97, Ashok Vihar, Phase-I,

New Delhi-110052.

.....Petitioner

Through: Mr. Nitin Mittal, Advocate

versus

1. **UNION OF INDIA**

Through Ministry of Home Affairs

(through its Secretary)

New Delhi-110001.

2. **STATE**

Through the Police Station

Moti Nagar,

New Delhi-110015.

3. **SHRI KANIK GOYAL**

S/o Shri Jai Prakash Goyal

R/o H.No.M-226, DLF Capital Green Moti Nagar,

New Delhi-110015.

.....Respondents

Through: Mr. Amit Tiwari, CGSC, UOI.

Mr. Amol Sinha, ASC for State with
Mr. Kshitiz Garg, Mr. Ashvini
Kumar, Ms. Chavi Lazarus,
Mr. Manan Wadhwa and Mr. Luv
Mahajan, Advocates



CORAM:
HON'BLE MS. JUSTICE NEENA BANSAL KRISHNA
J U D G M E N T
NEENA BANSAL KRISHNA, J.

1. Writ Petition under Article 226/227 of Constitution of India read with Section 482 Cr.P.C has been filed on behalf of the Petitioner to challenge the Order dated 09.04.2024 whereby the learned ASJ has set aside the Order of the learned M.M dismissing the Application under Section 156(3) Cr.P.C and has directed registration of FIR.
2. Furthermore, the Petitioner seeks quashing of FIR No.0192/2024 dated 09.04.2024 under Section 420/120B IPC registered at Police Station Moti Nagar consequent to the Orders of the learned ASJ dated 09.04.2024.
3. ***Briefly stated***, a Complaint under Section 200 Cr.P.C along with Application under Section 156(3) Cr.P.C., was filed by **Shri Kanik Goyal Respondent No.3** before the learned M.M. It was averred in the Complaint by Respondent No.3/Complainant that Shri Harshvardhan Goel/Petitioner along with Akhil Goyal (brother of the Complainant), had formed a Partnership Firm M/s Goyal and Goel Stainless Steels *vide* Partnership Deed dated 16.06.2018 whereby both the Partners had equal share of 50% each. Shri Akhil Goyal died in a road accident on 18.03.2021 in suspicious circumstances. The Firm had its office at rented premises bearing No.K-283, Pocket A, Sector-3, Bawana from 06.07.2018 till December, 2020. Thereafter, the Office was shifted to property bearing No.278, Pocket J, Sector-1, Bawana, Delhi.



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4. The Complainant asserted that the annual turnover of the Partnership Firm was around Rs.3.5 Crores, at the time of the demise of the brother. Shri Surender Goel, father of Harshvardhan Goel, was the Proprietor of the Firm by the name and style of *M/s Goel Metal and Strips Co.* having its Office at Wazirpur, New Delhi.

5. It was claimed that Surender Goel, his wife Sunita Goel and Harshvardhan Goel along with other associates, started interfering in the affairs of the Partnership Firm. It came to their notice that they all in connivance with each other, raised Demand Bill/Notice in the name of the Partnership Firm which were found to be forged and fabricated as the address in the Invoices and Bills was of K-283, Bawana, Delhi even though the Partnership Firm was having its Office at J-278, Bawana, Delhi. It was further claimed that the Accused persons raised fake and fabricated registration vehicle No. i.e. DL01LQ9983, DL0145665, DL01LAB7218 and DL01LW3042, through which the alleged goods were supplied. All the documents were found to be fake and fabricated as no such Registration numbers exist. It was claimed that the documents have been forged in order to fulfil their criminal acts and for siphoning off the huge amount from the Partnership Firm, in their Bank Account.

6. The Partnership Firm had an account in Axis Bank, Branch Ashok Vihar. The Accused persons made illegal demands of money, as generated on the basis of the false and fabricated documents. After the demise of Shri Akhil Goyal, Harshvardhan Goel with *mala fide* intention conspired with his family members and got the Mobile Banking Services such as OTP, transaction messages stopped and thereafter, did the transactions of huge



amount in their account from the Company's Bank Account in Axis Bank. It is claimed that if the Bank officials had been informed about the death of one Partner, then the account would have been freezed, but the Accused deliberately did not do so in connivance with the Bank Officials; instead they got the Banking Services of Akhil's Mobile Number stopped so that they were not able to find about these transactions.

7. Later, when it came to the knowledge of the Complainant, then he got the Account defreezed by informing the bank officials about the death of one Partner. It was claimed that no Bank official could have stopped the OTP/Message Service to any person, without any prior written Application of such person and in case of death, then the Application of the Legal Heir of such person.

8. It was further claimed that Accused Surender Goel filed a *Civil Suit under Order XXXVII CPC* against the Complainant and his family, to escape the punishment of illegal banking transaction and cheating in the Court of District Judge. However, their Application under Order XXXIX Rule 8 CPC was dismissed on 28.02.2023, by observing that material facts had been suppressed by Shri Surender Goel.

9. Furthermore, Harshvardhan Goel in connivance with the other Accused, filed a Criminal Complaint in Police Station Moti Nagar, Delhi on the basis of false and concocted story, to make the Complainant bow before them and to grab the business of the deceased brother.

10. It was further asserted that the Accused persons can go to any extreme to harm the Complainant and his family members. The Accused persons had also threatened the Complainant and his family of involving them in false



and fabricated cases. Shri Surender Goel had a quarrel with the Complainant for which the Police call was made on the next date i.e. 02.04.2022. Shri Surender Goel had threatened him by stating that “*Tujhe bhi tere bhai ke paas pahucha dunga*”. At that time, the Complainant did not understand the motive of the Accused persons. The Police officials intervened and the matter was settled with mutual understanding.

11. It was further asserted that in the month of November, 2022, Shri Surender Goel had approached the family of the Complainant at the father’s office, with the ulterior motive to grab the business of the bother and had threatened the father with dire consequences. It was further indicated that a Complaint was made to the Police on 27.03.2023, but no FIR was registered and hence, the Complaint under Section 200 Cr.P.C was filed.

12. Learned MM *vide* Order dated 13.10.2023 dismissed the Application under Section 156(3) Cr.P.C by observing that the assistance of the Police Agency was not required for collection of evidence. Moreover, the entire evidence was documentary. Further, it appeared that after Mr. Akhil Goel, the partner expired on 18.03.2021, the Partnership stood dissolved. The Complainant was in possession of entire evidence and the Accused persons were not known to the Complainant. The evidence could be produced by the Complainant, as it was not beyond their reach. Consequently, the Application under Section 156(3) Cr.P.C was dismissed.

13. *Revision Petition No.14/2024* was preferred by the Complainant against the Order of the learned M.M. The learned ASJ after considering the rival contentions and the Status Report filed by the Police, concluded that from the nature of the allegations, it could not be held that the entire material



evidence was in the power and possession of the Petitioner. Even the Preliminary Police Enquiry conducted qua the allegations of cheating, misappropriation, forgery was incomplete. Though it was concluded that the money had been siphoned off by the Accused for their own use, but no FIR was registered, which shows an attempt to shirk from the duties imposed under Chapter XII Cr.P.C. The Police investigations were warranted in the present case as the entire evidence was not within the reach of the Complainant.

14. Also, Forensic evidence was required to be collected, which again was in the domain of the Investigating Authority. Therefore, the Revision was allowed and the Order of the learned M.M dated 13.10.2023 was set aside and ***the FIR was directed to be registered within five days.***

15. Aggrieved by the registration of the FIR No.0192/2024 under Section 420/120B IPC was consequently registered on 09.04.2024, present Petition has been filed by the petitioner to challenge the Order of the LD.ASJ and also for quashing of FIR.

16. It is asserted in the petition that soon after the demise of Shri Akhil Goyal, the Petitioner Harshvardhan Goel continued the operations of the Firm with his successor Smt. Santosh Goyal, in terms of Clause 15 of the Partnership Deed dated 16.06.2018 which stated that in case of death of any partner, the Firm shall not be dissolved, but would be carried on by the remaining partners with the heirs of the deceased, if the heirs so desire, on such terms and conditions as may be mutually agreed.

17. Smt. Santosh Goyal, successor partner, was being assisted by her husband Shri Jai Prakash Goyal and Kanik Goel, Respondent



No.3/Complainant. Finding that Shri Jai Prakash Goyal was an elder person, the responsibility of GST operation was entrusted to him in writing, with a specific authority to manage the same. Smt. Santosh Goyal never objected to the operations being continued after demise of Shri Akhil Goyal; rather the GST records were handled by her husband Shri Jai Prakash Goyal.

18. The Petitioner Harshvardhan Goel claimed that because he had deep respect and faith in Akhil Goyal and his family, the Petitioner's father continued to invest money in the business and even continued to assist in the business. However, Santosh Goyal and her family started betraying the trust of the Petitioner.

19. The Petitioner Harshvardhan Goel has challenged the impugned Order by way of the present Petition.

20. At the outset, it is submitted that the Court under Section 397 Cr.P.C. has the powers to call and examine the record of any inferior Court, for the purpose of satisfying itself as to the legality and regularity of any proceedings or order made in the case. The object of this provision is to set aside a patent defect or an error jurisdiction and law. There has to be well-founded or an error, and it may not be appropriate for the Court to scrutinise the orders, which upon the face of them, bear a token of careful consideration and appear to be in accordance with the law.

21. The revisional jurisdiction is a limited one and cannot be exercised in a routine manner. The legality, propriety, and correctness of an Order passed by the Court is the very foundation of the exercise of jurisdiction under 397 Cr.P.C., but ultimately, it also requires justice to be done. The jurisdiction can be exercised if there is a plausible error, non-compliance with the



provision of law. The decision is completely erroneous, where the judicial discretion is exercised arbitrarily. For this proposition, reliance is placed on Amit Kapoor v. Ramesh Chander and Another (2012) 9 SCC 460.

22. Furthermore, in Amit Kapoor (*supra*), in the context of Section 397 Cr.P.C., it was observed that Section 482 Cr.P.C., on the other hand, is based upon the principle that when the law gives anything to anyone, it also gives all those things, without which the thing itself would be unavoidable. The Section confers very wide powers to the Court to do justice and to ensure that the process of Court is not permitted to be abused.

23. Reliance is also placed on State v. A. Soundirarasu, AIR 2022 SC 4218, wherein in the context of the revisional jurisdiction under 397 Cr.P.C., similar observations were made that the revisional power cannot be equated with appellate power. The Revisional Court cannot undertake a meticulous examination of the material on record as is undertaken by the Trial Court or the Appellate Court.

24. The *grounds of challenge* are that the Counsel for the Petitioner had claimed that the Firm stood dissolved, whereas no such arguments were addressed before the learned ASJ. It was argued on behalf of the Petitioner that there was no jurisdictional error shown in the Order of the learned M.M and warranted no interference by the learned ASJ, but this was not considered in the impugned Order by the learned ASJ.

25. The learned M.M had rightly dismissed the Application under Section 156(3) Cr.P.C and directed the Respondent to lead the pre-summoning evidence and there was no ground for the Order to be interfered by the



learned ASJ and the powers have been erroneously exercised under Section 397, by learned ASJ.

26. The arguments of the Petitioner that Respondent No. 3 had *no locus standi to file the Complaint*, as he was neither a Partner in the Partnership Firm Goyal and Goel Stainless Steel nor the Legal Heir of the deceased Akhil Goyal, as his parents were still alive has been overlooked. The Respondent No.3 cannot be termed as an aggrieved person, for lodging a Complaint to the Police. These aspects have not been considered by the learned ASJ in its Order.

27. Furthermore, the learned ASJ while passing the impugned Order directed the Police to recover the amount and also to do forensic evidence, which observations were beyond the jurisdiction of the Court and would prejudice the fair investigation by the Police. The learned ASJ could not have substituted his own observations by disregarding the Order of the learned M.M. The impugned Order of the learned ASJ would cause grave hardship to the family members of the Petitioner, as it spoils the clean record of the Petitioner and his family members and their future prospect.

28. Reliance has been placed on Nawal Kishor Gupta & Anr. vs. State of U.P. & Ors., 2011(1) Crimes 522 (All.) wherein it was held that if the Sessions Judge was not satisfied with the Order passed by the Magistrate, he could have remanded the matter to the Magistrate for passing a fresh order in terms of Section 156(3) Cr.P.C., but the Sessions Judge himself could not pass an Order under Section 156(3) Cr.P.C.

29. It is further asserted that the direction of investigation under Section 156(3) Cr.P.C. can only be given by the Magistrate, for which reliance is



placed on Anjuri Kumari vs. State (Govt. of NCT of Delhi) and Others, 2023 SCC OnLine Del 7570.

30. The impugned Order of learned ASJ directing registration of the FIR is, therefore, liable to be set aside and the FIR consequently registered is liable to be quashed. *It is, therefore, submitted that the present Petition be allowed.*

Submissions heard and record perused.

31. The Application under Section 156(3) Cr.P.C was filed by the Complainant/Respondent No.3 Kanik Goyal, seeking registration of FIR against the Petitioners, on the allegations of taking away the entire Partnership business of his deceased brother, Akhil Goyal. It is not in dispute that there existed a Partnership between the deceased brother of the Complainant and the Appellant Harshvardhan Goel. Akhil Goyal met with an accident and he died. Thereafter, the Partnership was continued with Santosh Goyal, mother of deceased Akhil Goyal. It is claimed that Harshvardhan Goel while dealing with the business of the Partnership Firm, embezzled huge amounts in respect of which the Complaint under Section 200 Cr.P.C. and Application under Section 156(3) Cr.P.C was filed.

32. There were specific allegations made that the Account of the Partnership Firm was operated by Harshvardhan Goel, by manipulating the Bank record and getting his own Mobile number registered with the Bank to deal with the money. Consequently, the OTP messages and transaction details cease to come on the Mobile number of Akhil Goyal.

33. Furthermore, there were specific allegations against the Appellant that he had illegally obtained stocks worth Rs.36 lakhs of Partnership Firm



and when the Complainant's family had tried to get the same back, he had locked the driver in the room.

34. There were also specific allegations of not only cheating, criminal forgery, breach of trust, siphoning of funds, but also of criminal intimidation and threats to the life of the Complainant and his family members.

35. The *learned ASJ in the detailed Order*, referred to the Status Report filed on behalf of the State, wherein it was reported that while dealing with the contents of the Complaint it was stated that on enquiry it was found that the alleged persons in connivance with each other had transferred the amount from M/s Goyal and Goel Stainless Steel in their personal accounts, though, it was stated that they returned the money to the Current Account of the Firm by producing a Ledger Account Statement. The perusal of the Current Account Statement of the alleged Firm revealed that Surender Goel had received Rs.10 lakhs and Rs.9 lakhs in his personal Bank Account and also Rs.6 lakhs, Rs.3.5 lakhs and Rs.3.5 lakhs had been transferred in the personal Bank Account of Sunita Goel. While some amounts had been returned to the Partnership Firm Account on the same day, but it was transferred to another Firm M/s Goel Metals and Strips. It was clearly reflected that Surender Goel and Sunita Goel were siphoning off money from the Partnership Firm.

36. Learned ASJ observed that considering the facts that the brother of the Complainant was a Partner with Harshvardhan Goel/Accused in the Firm M/s Goyal and Goel Stainless Steel and there was *prima facie* evidence of illegal transfer of Rs.13 lakhs from the Account of the Partnership Firm to the Account of Sunita Goel, Rs.31.50 lakhs in the personal Account of



Surender Goel and Rs.59.25 Lakhs in the Account of Harsh International. It was evident that there was *prima facie* wrongful loss caused to the heirs of erstwhile Partner in the Firm. The money had been transferred on various occasions to various Accounts thereby *prima facie* disclosing the charges of Cheating as well as Forgery. The material evidence required cannot be said to be in possession of the Complainant and, therefore, directions were issued for registration of FIR.

37. The learned M.M in the impugned Order, while referring to the Status Report of the Police, wherein the siphoning of the fund from the Partnership Firm by the Accused was stated, observed that the Complainant was in the possession of entire evidence and he was aware of the identity of the Accused persons and there was no need of Police assistance for the purpose of evidence. Consequently, the Application under Section 156(3) Cr.P.C was dismissed and the matter was listed for recording of evidence under Section 202 Cr.P.C.

38. It is quite evident that the alleged facts to establish the money transfers and the Bank records, requires Police investigations. It is not in the power and possession of the Complainant.

39. There was a jurisdictional error committed by the learned MM in declining to allow the Application under Section 156(3) Cr.P.C. and not directing registration of an FIR when there existed sufficient grounds to direct the Police official to collect the evidence, and also when it was evident from the record that the entire evidence was not in the power or possession of the Complainant.



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40. The learned MM was well within his revisional jurisdiction to correct its patent error on the face of the record and failure of the learned MM to exercise its discretion for directing the registration of an FIR in the right manner.

41. Learned ASJ was right in directing the registration of FIR. There is not infirmity in the Order of the learned ASJ. It is however, clarified that the investigations shall be conducted in accordance with law, uninfluenced by the observations of Ld. ASJ, indicating the manner of investigations.

42. The present Petition is accordingly **dismissed**.

43. The Petition stands disposed of accordingly along with the pending Application(s).

(NEENA BANSAL KRISHNA)
JUDGE

FEBRUARY 09, 2026
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