

**IN THE HIGH COURT AT CALCUTTA**  
**CRIMINAL REVISIONAL JURISDICTION**  
**APPELLATE SIDE**

**Present:-**

**HON'BLE JUSTICE CHAITALI CHATTERJEE DAS.**

**CRR 698 OF 2023**

**PHARMA CORP INC LTD. AND ORS.**

**VERSUS**

**STATE OF WEST BENGAL**

**For the Petitioners : Ms. Ujjaini Chatterjee, Adv.**  
**Ms. Garima Raijada, Adv.**

**For the Opposite Party : Mr. Moyukh Mukherjee, Adv.**  
**Ms. Sagnika Banerjee, Adv.**  
**Mr. Koustav Bhattacharya, Adv.**

**Last heard on : 30.03.2026**

**Judgement on : 15.06.2026**

**Uploaded on : 15.06.2026**

**CHAITALI CHATTERJEE DAS, J.:-**

1. This Revisional Application has been filed under Section 397, 401 read with Section 482 of the Code of Criminal Procedure, 1973 praying for quashing of private complaint and proceedings being case no. CS/51484 of 2022 pending before the learned Metropolitan Magistrate, 10th Court, Calcutta under Section 406/420/120B of the Indian Penal Code, 1860.

## **Case of the petitioner**

2. The petitioner is a pharmaceutical company having its office at Indore, Madhya Pradesh and Opposite Party is a company engaged in distributorship of pharmaceutical products having its office at Howrah, West Bengal. It is the case of the petitioner that around March-April 2019, the opposite party No. 2 company approached the petitioner company based in Indore for the distribution of medicines being manufactured by the petitioner company in the state of West Bengal and it was decided that Opposite Party no. 2 will be one of the petitioner distributor in Kolkata . The petitioners assured that 75 days of credit period shall be granted to them from the date of goods booking date as per agreement entered in the form of terms and conditions between the parties. The Opposite party no. 2 during the meeting also submitted the customer information Form provided by the petitioner company for its distributor/customers. After execution of such agreement, the Opposite party no.2 started placing orders for medicines and through various order slip placed for order for purchase of medicines being marketed by the petitioner company and the petitioner company supplied the first consignment of goods to the Opposite Party no. 2, and accordingly an invoice was raised on 15.4.2019 in favour of Opposite Party no. 2. It is the further case of the petitioner that the commercial transaction between the parties continued between April 19 to October 2019, and during the aforesaid period, multiple orders were placed by the Opposite Party no. 2 for medical goods around ₹1, 39, 40, 454/- and against the order, petitioner company raised various invoices and supply the goods as per order. During this period starting from

April 20 19, to October 2019, as against the total payment of ₹1, 39, 40, 454/- honoured an amount of ₹81,70,599, after deduction of credit note and account raised by the petitioner company, a total sum of ₹47, 33, 582 was outstanding against the good sold.

**3.** The Opposite Party no. 2, even after repeated reminders failed to honour payment of such some against the goods supply to them and the petitioner company on 17.12.2019, mailed the Opposite Party no. 2 for paying such outstanding payment. The Opposite Party no.2 received the said mail raised dispute wide their email dated 20.12.2019 regarding settlement of the outstanding due after deduction of the amount of purchase return for some unsold goods of ₹10, 82, 149/-. The present petitioner immediately reverted back after receiving the said email clarifying that the goods sold to the opposite party no.2 are as per the order placed are non-returnable basis and therefore the opposite party no.2 is not in a position to accept the same and further directed them to honour the outstanding payment, otherwise the petitioner shall be forced to deposit the security cheque. After that again, further exchange of emails took place between the parties and the opposite party no.2 did not honour the undisputed outstanding amount of ₹37,64, 301/- and the petitioner company presented the cheque advanced by the Opposite Party no. 2 as security for a sum of ₹37, 64, 301 in Kotak Mahindra Private Limited at Indore on 21.1.2020. But to their utter surprise, the said cheque was dishonoured with remark as payment stopped by drawer on 23.1.2020. Legal notice was sent by the petitioner company on 9.2.2020 to initiate proceeding under section 138 of Negotiable Instrument Act, 1881 as well as to log a complaint under Section 420 of the Indian penal code, 1860 if the amount is

not cleared within 15 days. A proceeding was also instituted subsequently under Section 138 of Negotiable Instrument Act before the learned District and Session Court, Indore on 23.3.2020 and in the meantime, due to widespread COVID-19 Government declared lockdown on from 25.3.2020 and the summons only be served upon the opposite party no.2 in the complaint case on 19.5.2022. It is therefore the case that amidst pending complaint under Section 138 of NI Act against the Opposite Party no. 2, the email conversation continued in respect of outstanding dues and on 2.4.2020. It was informed that the outstanding amount is lying on the sale of PCI product has to be recovered by the petitioner company. It was further stated that if Petitioner Company assured such recovery on behalf of the respondent, then the Opposite Party no.2 will immediately pay a sum of ₹10 lakhs against the outstanding payment. After that the opposite party no.2 vide email correspondence on 7.4.2020 alleged that as currently, the respondent being not their distributor have no responsibility to recover the amount outstanding in the market and further deposited a sum of ₹25 lakhs against the outstanding total payment of ₹37, 64, 301 . Thereafter the Opposite Party no. 2 sent legal notice on 12.10.2020 after almost 8 months of receipt of legal notice by petitioner Company on 9.2.2020. It is the case of the petitioner that the Opposite Party no. 2 concealing the commercial transaction between the parties and the outstanding payment and the complaint filed under Section 138 NI Act against them filed by the present petitioner lodged the complaint with false and frivolous allegations under Section 406/420 read with 120 B of the Indian Penal Code, 1860. The Magistrate took cognizance and issued

process and hence the petitioner has filed this revisional application to quash the entire proceeding.

**Case of the opposite party**

4. The complaint has been filed by opposite party no.2 against the petitioner company under Section 406/420/383/506 of the Indian Penal Code alleging that in the month of October, 2020, the accused company through its Directors approached and introduced themselves to the complainant to start a business transaction and to distribute the medicine products. As per assurance of the said accused and with the assurance made by them to maintain breach of trust, they entered into a business relationship, but a letter was received by the accused company dated 9.2.2020 in Hindi against which reply was given on 21.2.2020. After getting part payment of ₹25 lakhs the accused person neither made any effort to resolve dispute raised in the same business and thereby failed keep their promise. The accused persons were being informed through various telephonic reminders and emails to settle the disputes like bad manufactured product being returned after taking account of good product, but the accused did not give any heed on the same. Opposite Party no. 2 /complainant companies sent a legal notice on 12.10.2022, the accused persons for disputes made by the accused persons for threatening and demanding the amount of ₹37,64,301/- illegally from complainant company and also accepting an amount of 25 lakhs which was transferred on 7.4.2020.

5. By order dated 21.6.2022, the learned Chief Metropolitan Magistrate, Calcutta after perusal of the complainant as well as deposition of the complainant

witnesses found prima facie case under Section 406 , 420, 120 B of IPC and cognizance was taken and process under Section 204 of Cr.P.C was issued against which this proceeding has been initiated by the petitioner.

### **Submissions**

6. The learned Advocate appearing on behalf of the petition challenged the order taking cognizance dated 21 June 2022, by the learned 10th Metropolitan Magistrate by specifically recording that ‘an enquiry under Section 202 of Cr.P.C is not necessary’ relying upon the case of **Vijay Dhanuka and others versus Nazima Mamtaz and others<sup>1</sup>**, but such order is palpable incorrect in view of settled proposition of law that when the accused persons reside outside the territorial jurisdiction of the court, an enquiry must be held before proceeding to take cognizance of the matter. In this case, the petitioner resides in Indore, which is outside the territorial jurisdiction of the learned Magistrate and thus issuance of process without conducting an enquiry/investigation in terms of Section 202 is impermissible. It is further argued that the principal has been laid down explicitly in the case of **Vijay Dhanuka and others versus Najima Mamtaz and others (supra)**.
7. The further point raised is maintainability of the charges under section 405 and Section 420 in view of the settled principle of law that both this allegations cannot coexist in the same complaint. In this regard relied upon the decision of **Arshad Neyaz Khan versus State of Jharkhand and another<sup>2</sup>**, para 19 and 21. That apart, it is clear from the complaint made in the written

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<sup>1</sup> (2014) 14 SCC 638

<sup>2</sup> 2025 SCC OnLine SC 2058

complaint that admittedly a dispute was there over bad manufactured products and recovery of market outstanding. The complaint refers to a legal notice dated 7.4.2020 issued by the complainant himself, which itself reveals that complainant paid ₹25 lakhs as part payment of its own outstanding dues towards the petitioner, which clearly manifest that there is no entrustment of any property by the complainant. The payment was made by the complainant in lieu of its own dues to the accused persons. Accepting a few bald and generic allegations, the complaint is bereft of any particulars stating that there was any inducement or fraudulent representation at the very inception on the part of the accused person, as a result whereof the complainant was induced to part with any property. It is a clear case of disputes emanating from alleged breach of performance of obligations under a contract between the parties for which civil remedy lies. Relied upon the decisions reported in **Satishchandra Ratanlal Shah versus State of Gujarat and Another**<sup>3</sup>, para 11-16, **Hridaya Ranjan Prasad Verma and others versus State of Bihar and other**<sup>4</sup>, para 10-17 and **Vijay Kumar Ghai and others versus state of West Bengal and others**<sup>5</sup>, para 27-40. It is the further point raised by the learned advocate that it is the complainant who is in breach of contract and in order to save himself from legal prosecution. To honour contractual payment, the present case has been instituted and the present proceeding is vexatious in nature.

8. The instant proceedings have been instituted with mala fide intention and therefore the complaint is liable to be quashed on account being a complete

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<sup>3</sup> (2019) 9 SCC 148

<sup>4</sup> (2000) 4 SCC 168

<sup>5</sup> (2022) 7 SSC 124

abuse of the process of the court. Reliance is put in the decision of **Anukul Singh versus state of Uttar Pradesh and another**<sup>6</sup>. Another judgement has been relied upon **Sunil Sharma versus M/S Hero Fincorp Limited and another**<sup>7</sup> when it was discussed, what would amount to criminal breach of trust and held that it does not admit any doubt that the term entrusted in Section 405 IPC is crucial and governance both with property immediately following it as well as with any dominion over property occurring thereafter. Creation of trust means the person to whom the property is handed over does not become its beneficial owner. Even when he is not using it according to the given directions at the time of entrustment of the property.

**Contentions on behalf of the Opposite Party no. 2**

9. Per Contra the learned advocate representing the Opposite Party no.2 has vehemently submitted that the revision application preferred by the petitioner is a calculated and misconceived attempt to that a legitimate criminal prosecution instituted by the Opposite Party, no. 2 at its nascent stage and to secure an unwarranted immunity from the due process of law. The factual matrix of the case equivocally disclose a deliberate and a pre-meditate scheme of deception from the very inception, dishonest, inducement, and misappropriation, thereby squarely attracting the offences under Section 420/406/120 B of the Indian Penal Code. With regard to the issue raised by the Opposite Party no. 2, whether a prima facie place under Section 420/406/120 B is made out against the petitioners. It is argued that the accused petitioners induced the complainant to part with substantial sum of

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<sup>6</sup> 2025 SCC OnLine SC 2060

<sup>7</sup> 2025 INSC 1001

money on the false assurance of supplying specific pharmaceutical products of assured quality, however, neither such medicines were supplied in terms of the representation nor the money returned. On the contrary, the complainant supplied with goods which were different and inferior to what was promised, thereby demonstrating the entire transaction as sham from the very inception. The Opposite Party no. 2, further after being assured entrusted substantial amount of money to the accused persons for the specific purpose of procurement and supply of medicine of assured quality which clearly reflected from the financial transactions and documents and from the complaints. The petitioners failed to utilise the funds for the intended purpose and neither supplied the agreed medicines nor maintain the quality assured, rather they supplied inferior goods thereby violated the basis of entrustment. Furthermore the amount paid ₹25 lakhs has not been returned to the complainant. It clearly constitutes dishonest, misappropriation and conversion of interested property in violation of terms of the agreement and attracts the offence under Section 406 IPC. All the accused persons acted in tandem in inducing the Opposite Party no. 2/complainant making false representations, receiving money and failing to honour their commitment and therefore they were acting pursuant to a criminal conspiracy attracts Section 120B IPC. It is strenuously argued that the allegations in the complaint are not vague or general in true, but are supported by cogent materials, including invoices, financial records, correspondence, and legal notices. So far the offence under Section 420 IPC is concerned it is evident that there was deception at the very inception, dishonest inducement to part with money and consequent wrongful loss to the complainant. It is denied that the dispute is civil in nature and argued that it

is well settled that the existence of a civil remedy does not bar criminal prosecution where the allegations disclose fraudulent or dishonest intention from the inception. He relied upon the decision ***Rocky versus State of Telangana and another***<sup>8</sup>. The learned Advocate further relied upon the decisions ***Pradeep Kumar Kesarwani versus State of Uttar Pradesh and Another***<sup>9</sup> and the principles laid down in ***State of Haryana & Ors. versus Bhajanlal & Ors.***<sup>10</sup>, and prayed for dismissal of the present revisional application.

### **Analysis**

**10.** Heard the submissions of both the learned counsels and perused the materials on record. The genesis of the present revisional application pertains to a dispute arose between the parties who entered into a commercial transaction and executed an agreement with certain terms and conditions. Whether the approach was made on behalf of the petitioner company through its directors to the complainant weather the opposite party no.2 approached the petitioner company for distribution of medicine manufactured by the petitioner company, the fact remains that after having a meeting and discussions, they had entered into an agreement and hence they had a business relationship. Complaint lodged by the O.P. No.2 demonstrate that with the assurance given by the petitioner company, the complainant entrusted the petitioner company by glossy and colourful representations to start a business transaction but later on, they shocked to receive a letter dated

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<sup>8</sup> 2025 SCC OnLine SC 2713

<sup>9</sup> 2025 SCC OnLine SC 1947

<sup>10</sup> 1992 Supp (1) SCC 335

9.2.2020 and they could not understand the content written in Hindi language sent a reply on 21.2.2020 deny the dispute raised by the petitioner company. In the revisional application, the terms and conditions entered between the parties in terms of the meeting held on 13 April 2019 at Indore is annexed the execution of which has not been denied by the O.P. NO.2. The opposite party no.2 did not divulge the content of the letter dated 9.2.2020 in his written complaint, the reply to which was given denying a dispute and the petitioner disclosed sending such notice as there was an outstanding due of ₹47,33,582/-against the goods supplied to the Opposite Party 2 . The petitioner has specified about the transaction held between the parties and the petitioner company supplied the goods and the invoice was generated on 15.4.2019 in favour of Opposite Party no. 2 The documents annexed which are the summons issued and by the Judicial Magistrate, first class, Indore, Madhya Pradesh under Section 138 of Negotiable Instrument Act prima facie established that regarding their terms and condition and non-payment of certain amount to the petitioner company a proceeding under Section 138 under Negotiable Instrument Act has been initiated but learned advocate in courts of argument did not deal with such contention. It is admitted on their behalf that the goods which was delivered were of inferior quality and it was mutually agreed between the complainant and the accused persons that in default of any amicable settlement, the complainant will reserve the right to recall all the terms and conditions agreed before. It is also admitted that part payment of ₹25 lakhs has been received by the present petitioner company on 7.4.2020 and the dispute arose over quality of product was not settled. The legal notice sent on 12.10.2020 for demanding ₹37,64,301 by Petitioner

Company. After giving a cursory glance to the said notice dated 12.10.2020 it appears that certain medicines were returned because of manufacturing defect and admitted about receiving the letter dated 9.2.2020 and also giving reply to the same, but nothing has been mention regarding the proceeding pending against the present Opposite Party no. 2, under Section 138 of the Negotiable Instrument Act.

11. In the case of **Satishchandra Ratanlal Shah (supra)** the distinction between criminal breach of trust and cheating were discussed, and it was held-

*“The law clearly recognises a difference between simple payment/investment of money and entrustment of money or property. A mere breach of a promise, agreement or contract does not, ipso facto, constitute offence of criminal breach of trust contained in Section 405 IPC without there being clear case of entrustment.”*

In this case, the dispute arose out of a loan transaction between the parties and it was found that the respondent knew the applicant and attendant circumstances before lending the loan. Further, it was admitted fact that in order to recover such amount the respondent number two instituted a summary civil suit which was pending for adjudication. The Hon’ble Supreme Court held that:-

*“there is nothing either in the complaint or in any material before us, pointing to the fact that any property was entrusted to the appellant at all which he dishonestly converted for his own use so as to*

*satisfy the ingredients of Section 405 punishable under Section 406 IPC”.*

Accordingly, Hon’ble Supreme Court held that the learned Magistrate committed a serious error in issuing process against the appellant end for the said offence.

**12.** Similarly, in the case of ***Hridaya Ranjan Prasad Verma and others (supra)*** definition of cheating and breach of contract contemplates two separate classes of acts viz, deception by fraudulent or dishonest inducement, and deception by intentional, but not fraudulent or dishonest inducement. In the second case, intentional deception must be shown to exist right from the beginning of the transaction. The case of ***Vijay Kumar Ghai and others (supra)*** the essential ingredients of cheating as discussed as follows-

*“1) deception of any person*

*2) a) fraudulently or dishonestly inducing that person-*

*i) to deliver any property to any person; or*

*ii) to consent that any person shall retain any property; or*

*b) intentionally inducing that person to do or omit to do anything which he would not do or omit if he were not so deceived, and which act or omission causes or is likely to cause damage or harm to that person in body, mind, reputation, or property.”*

It was further held that-

*“34. Section 420 IPC is a serious form of cheating that includes inducement (to lead or move someone to*

*happen) in terms of delivery of property as well as valuable securities. This section is also applicable to matters where the destruction of the property is caused by the way of cheating or inducement.....*

*35. To establish the offence of cheating in inducing the delivery of property, the ingredients need to be proved:*

*(i) The representation made by the person was false.*

*(ii) The accused had prior knowledge that the representation he made was false.*

*(iii) The accused made false representation with dishonest intention in order to deceive the person to whom it was made.*

*(iv) The act where the accused induced the person to deliver the property or to perform or to abstain from any act which the person would have not done or had otherwise committed.”*

In that case, the order passed by the High Court was set aside whereby the prayer to quash the proceeding was refused and held that:-

*“In order to attract the ingredients of Section 406 and 420 IPC, it is imperative on the part of the complainant to prima facie establish that there was an intention on part of the petitioner and/or others to cheat and/or to defraud the complainant right from the inception. Furthermore, it has to be prima facie established that due to such alleged act of cheating, the complainant had suffered a wrongful loss and the same had resulted in wrongful gain for the accused. In absence of these elements, no proceeding is permissible in the eye of law with regard to the*

*commission of the offence punishable under Section 420 IPC.”*

**13.** In the present case, it is evident that there was a business transaction and mutual arrangement as well as certain terms and conditions were agreed upon and as a consequence, transaction took place and an amount of ₹25 lakhs received in lieu of which goods were transported, but the dispute arose over settlement of outstanding dues as well as quality of product.

Therefore, in view of the above discussion made by the Supreme Court regarding the required ingredients which are essential to constitute an offence under Section 406 or 420 of IPC , it can be said that there was an entrustment of property or goods or they were into the business transaction. It is evident that there are proceeding pending against the present Opposite Party no. 2 filed by the present petitioner company under Section 138 of Negotiable Instrument Act in connection of which the legal notice was received and reply was given as well as received the summons of the proceedings but suppressing that fact the complaint was lodged. Even the contents of the complaint even in its entirety is considered, it would manifest the dispute between the parties over breach of terms and conditions for which civil remedy is applicable and no criminality can be found there at that time when the parties entered into the business transaction. The complaint itself manifest that they had business transaction since 2019 and sent legal notice in the month of October 2020 part payment made on April 2020 .The complainant company gave a reply on 21.2.20 in respect of a letter dated 9.2.2020 and the legal notice dated 12.10.2020 was sent by the complainant company and accepted part payment 2020 .The complaint was filed by the opposite party no.2 against the present

petitioner company on 16.6.2022. So he waited from 2020 to 2022 to lodge the complaint despite not receiving the return of goods or money as alleged and also despite receiving the summons dated 9.2.2020.

**14.** In this backdrop, it is seen that the learned Metropolitan Magistrate 10th Court, Calcutta on 21.6.2022 on the date of SA after examining the complainant, who is an authorised representative in terms of a board resolution under Section 200 of Cr.P.C observed that a prima facie case under Section 406/420/120 B of IPC is established against the accused. It is evident that this part payment as well as the relationship of the parties and their business transaction was mentioned before the court, but the learned Magistrate did not consider the legal position as discussed in the decision of ***Vijay Dhanuka and others versus Najima Mamtaz and others (Supra)*** when it was found that petitioner company reside outside the territorial jurisdiction of the court and a company functioning from Indore, Madhya Pradesh. No order of enquiry was made before taking cognizance and mechanically issued the process. In the case of ***Vijay Dhanuka and others versus Najima Mamtaz and others (supra)*** the question arose for consideration that in a case where the accused is residing at a place beyond the area in which the Magistrate exercises his jurisdiction, whether it would be mandatory to hold enquiry or the investigation as he thinks fit for the purpose of deciding whether or not, there is sufficient ground for proceeding and secondly, whether the Magistrate before issuing summons has held the enquiry as mandated under Section 202 Cr.P.C. Section 200 of the code was

discussed, which provides for examination of complainant on oath and witnesses present and reads as follows.;

**“200. Examination of complainant.-** A Magistrate, taking cognizance of an offence on complaint shall examine upon oath, the complainant and the witnesses present, if any, and the substance of such examination shall be reduced to writing and shall be signed by the complainant and the witnesses, and also by the magistrate;

*Provided that when the complaint is made in writing, the magistrate need not examine the complainant and the witnesses-*

a) *if a public servant acting or purporting to act in the discharge of his official duties or a court has made the complaint; or*

b) *if the Magistrate make over the case for enquiry or trial to another Magistrate under Section 192:*

*Provided further that if the Magistrate makes over the case to another Magistrate under Section 192 after examining the complainant and the witnesses, the latter Magistrate need not re-examine them.”*

The Supreme Court observed that:-

*“Section 202 of the court, inter alia, contemplates postponement of the issue of process “in a case where the accused is residing at a place beyond the area in which he exercises his jurisdiction” and thereafter to either inquire into the case by himself or direct an investigation to be made by a police officer or by such other person as he thinks fit.”*

It was further observed that:-

*“the words “and shall, in a case where the accused is residing at a place beyond the area in which he exercises his jurisdiction” were inserted in Section 19 of the Code of Criminal Procedure (Amendment) Act (Central Act 25 of 2005) w.e.f 23.6.2006.”*

The said amendment was essential as false complaints are filed against persons residing at far off places in order to harass them. The use of the expression “shall” prima facie makes the inquiry or the investigation as the case may, by the Magistrate mandatory. It was therefore held that *the use of expression “shall” and the background and purpose for which the amendment has been brought there is no doubt that the enquiry or the investigation is mandatory before the summons are issued against the accused living beyond the territorial jurisdiction of the Magistrate.*

**15.** Therefore, the learned Metropolitan Magistrate, though referred the above decision in his order sheet did not made any effort to enquire despite having knowledge that the petitioner company being the accused is not residing within his territorial jurisdiction. Before issuance of process, though he examined the authorised representative of the complainant did not consider before issuance of process that the allegation of 406 and 420 of IPC both will be applicable against the petitioner.

**16.** The learned Advocate of the Opposite Party no. 2 relied upon the decision of Hon'ble Supreme Court of ***Rocky versus state of Telangana and another (Supra)*** wherein the Supreme Court discussed the decision of ***Pradeep Kumar***

**Keswani (supra)**, where the Hon'ble Supreme Court outlined structured four step test to access claims for quashing under Section 482 of the Cr.P.C where it was held that-

*“the material relied upon by the accused must be-*

- i) of sterling and impeccable quality,*
- ii) sufficient to completely negate the allegations,*
- iii) uncontested or incapable of legitimate contest by the prosecution, and*
- iv) such that continuing the trial would amount to abuse of process.*

*Unless all four tests are satisfied, quashing is unwarranted.”*

Supreme Court also referred the celebrated decision of **Bhajanlal (Supra.)** and held that:-

*“32. It is trite that the power under Section 482 of the Cr.P.C is to be exercised sparingly, with circumspection and only in exceptional situations, Courts must avoid delving into disputed facts at the pre-trial stage. Interference is warranted only where the case clearly falls within the recognised parameters for quashing.”*

### **Conclusion**

**17.** Thus on appreciation of entire facts and circumstances of the case, and the law laid down the cumulative principles that emerges that where the materials on record ex-facie demonstrate that the allegations in the FIR if they are taken

at their face value and accepted in their entirety, do not prima facie constitute any offence against the accused petitioners and is nothing but breach of terms and conditions and no ingredients as discussed above in accordance with the law to attract 406 or 420 of IPC are found and the order passed by the learned magistrate completely dehors the principal laid down by the Hon'ble Apex court and no complaints of Section 202 Cr.P.C while taking cognizance and issuance of process and are sufficient to completely negate the allegations and that continuing the trial would amount to abuse of process. Accordingly, the entire proceeding is liable to be quashed.

**18.** Accordingly this CRR 698 of 2023 is here by allowed. The proceeding pending before the learned Metropolitan Magistrate, 10th court, Calcutta under Section 406/420/120 B of the Indian Penal Code, 1860 and all order passed therein are hereby quashed.

**19.** All connected applications are hereby disposed of.

**20.** Urgent certified copy of the order, if applied for, be provided to the parties upon observance of all necessary requirements.

**[CHAITALI CHATTERJEE (DAS), J.]**