


<u>CNR NO.MHLA070000632024</u> 	Received on	:	03.02.2024
	Registered on	:	03.02.2024
	Decided on	:	25.03.2026
	Duration	:	02 Y 01 M 22 D

IN THE COURT OF ADDITIONAL SESSIONS JUDGE, UDGIR,
DISTRICT – LATUR

(Presided over by : D.B.Mhalatkar)

Criminal Revision Application No.3/2024

Exhibit No.14

	Manjur Ahmed Bashir Ahmed Qureshi, Age : 39 Yrs. Occ. Business, R/o.Azad Nagar, Jalkot Road, Opposite Khadri Function Hall, Udgir, District Latur	:	...Revision Petitioner
<u>VERSUS</u>			
1)	The Branch Manager, Shri.Renukamata Multistate Co- operative Urban Credit Society, Udgir Branch, Near City Police Station, A/P Nideban Road, Udgir, District Latur	:	
2)	Prashant Chandrakant Bhalerao, Chairman, Shri.Renukamata Multistate Co- operative Urban Credit Society, Renuka Bhavan, Behind Pushpak Hotel, Pipeline Road, Savedi, Ahmednagar 414003.	:	
3)	The Chief Executive Officer Shri.Renukamata Multistate Co- operative Urban Credit Society, Renuka Bhavan, Behind Pushpak	:	

Hotel, Pipeline Road, Savedi, Ahmednagar 414003.Respondents
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**Revision U/Sec. U/Sec.438 of Bhartiya Nagarik Suraksha
Sanhita**

For Revision Petitioners	Shri.S.P.Mane Advocate
For respondents	Shri.V.A.Dixit, Advocate.

J U D G M E N T

(Delivered on this 25th day of March 2026)

The revision petitioner/original complainant preferred this revision U/Sec. 438 of the Bhartiya Nagarik Suraksha Sanhita against the order passed by the learned Judicial Magistrate, First Class, Udgir (Court No. 3) in Criminal MA No. 419/2022 dated 22.12.2023, whereby the learned Magistrate rejected the application to the extent of directing investigation under Section 156(3) of the Code of Criminal Procedure (Cr.P.C.).

Brief facts are as follows :

2) The revision petitioner filed a miscellaneous application bearing Criminal MA No.419/2022, requesting the police to investigate the matter under Section 156(3) of Cr.p.c. He contended that he received a notice from the Income Tax Department, Latur, in June 2022, requiring him to pay a tax of Rs.2,92,78,541, based on transactions in his savings bank account during 2012-13 at Renukamata Multistate Co-operative Urban Credit Society, Udgir branch. He requested the bank to provide his account statement for savings account No.403/84, but the bank issued a statement of account No. 106104003000084. He discovered that he had not deposited any cash as shown in the account extract. Respondents,

allegedly in collusion, deposited the said amount. Between 06.12.2012 and 13.02.2013, there were 52 transactions, totaling Rs.2,33,52,733, which were immediately transferred on the following days to other 21 branches of the society. The petitioner requested the documents or vouchers related to these deposits. The branch manager informed him that these documents were at the main branch, and he needed to obtain them there. The petitioner issued a notice to the respondents on 04.08.2022 demanding an explanation. When he visited Udgir City police station on 10.08.2022, he was advised to file a complaint with the Superintendent of Police. Accordingly, he sent a registered complaint on 11.08.2022. The respondents responded to the notice on 25.08.2022, providing a false reply. Hence, the petitioner requested a police investigation under Section 156(3) of Cr.P.C.

3) Learned Magistrate on 22.12.2023 rejected the prayer of the revision petitioner for investigation under Section 156(3) of Cr.p.c. The revision petitioner, being aggrieved by the order, filed this revision petition. He claimed that the order passed by the learned magistrate is not proper or legal .The revision petitioner only came to know about fraudulent entries after the notice from the Income Tax Department. Management of the respondent Bank is the beneficiary of those transactions. The revision petitioner is not aware of the transactions and is totally innocent. He approached the S.P., Latur, by filing a complaint through R.P.A.D. He is a small businessman and states that he has been defrauded. He asserts that police investigation is needed since the amount is credited to various persons and the addresses of the fraudulent beneficiaries are not with the complainant. Therefore, police investigation is necessary after registering an FIR. There is an element of money laundering, and the respondents are the main culprits. Hence, it is necessary to allow the revision petition and order police investigation as per Section 156(3) of Cr.P.C.

4) I heard learned advocates for both parties and also went through the record produced by the parties.

5) After hearing both sides, the following points arise for my determination, and I have answered them accordingly with reasons as follows:-

Sr. No	<u>POINTS</u>		<u>FINDINGS</u>
1)	Whether the order passed by the learned trial court is correct, legal and proper ?	:	Yes
2)	Whether interference is required in the order of the learned trial court?	:	No
3)	What order ?	:	As per final order

REASONS

6) It is argued on behalf of the revision petitioner that there was a transaction of Rs.2,33,52,773/- within the period from 06.12.2012 to 13.02.2013. The revision petitioner is a labourer and has no means to deposit such a large amount. It is a big conspiracy by the respondents. Therefore, police investigation is the only way to uncover the truth. The learned trial court has not considered this, and therefore, it is prayed that the revision petition be allowed and police investigation be ordered.

7) On the contrary, it is argued on behalf of the respondents that the police investigation has already been completed under Section 202 of the Cr.P.C., and no material evidence was collected against the respondents. To evade liability for income tax and prosecution, the revision petitioner filed a false complaint. The respondents are willing to provide

the documents available at their headquarters to the complainant. They supported the order of the learned trial court and requested the rejection of the revision petition.

As to point Nos.1 and 2 :-

8) I recorded the case, i.e., Criminal MA No. 419/2022. It needs to be determined whether the order is illegal, improper, or issued without jurisdiction. It is established law that for relief under an order of investigation under Section 156(3) of Cr.P.C., the application must be supported by an affidavit. The affidavit should disclose prima facie evidence of the commission of a cognizable offence. The complaint must be made to the relevant police station. If the police fail to take cognizance, the complainant should seek recourse by filing a complaint with the Superintendent of Police. Therefore, it is necessary to ascertain whether the complainant has taken these steps or not.

9) The application of the complainant is supported by affidavit. He filed a complaint addressed to Udgir City Police Station by RPAD to the Superintendent of Police, Latur, and Police Inspector, Economic Offences Branch, Latur. He never filed a complaint before Udgir City Police Station. He has not filed a complaint before the Superintendent of Police on the ground that the Udgir City police had not taken any action on his complaint. Therefore, there is no basic compliance by the complainant for the purpose of invoking power under Section 156(3) of Cr.P.C. Mere forwarding of a complaint to the Superintendent of Police is not sufficient. Hence, it is rightly observed by the learned trial court that there is no refusal by the police to take action.

10) Now it is to be seen whether the complaint discloses a prima facie cognizable offence or further inquiry is necessary in the said matter.

11) According to the original complainant, he filed a complaint in 2022 alleging fraudulent entries in his account maintained by Renukamata Multistate Co-operative Urban Credit Society branch Udgir in 2012-13, only after receiving a notice from the Income Tax Department instructing him to pay income tax of Rs. 2,92,78,541/-. There are 52 entries claimed to be fraudulent. The complainant filed income tax returns for assessment years 2013-14 and 2014-15. These returns were filed only after reviewing the bank account statements. Therefore, it is very difficult to believe that the complainant or the person who filed the returns on his behalf had not examined the bank statement. Hence, prima facie, the complainant came at a very late stage, possibly to shield himself from prosecution by the income tax authorities. In fact, the record shows that there is a detailed police inquiry in a complaint made by the revisioner petitioner, and he suppressed the said fact.

12) Considering the above-mentioned circumstances, the learned Magistrate has exercised his discretion by not ordering a police investigation under Section 156(3) of Cr.p.c. There is no illegality or impropriety in the said order. Therefore, I answer point No.1 in the affirmative, point No.2 in the negative, and in response to point No.3, I proceed to pass the following order.

ORDER

1)	Revision petition is dismissed with costs.
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2)	The order passed by the learned Judicial Magistrate, First Class, Udgir (Court No. 3) in Criminal MA No. 419/2022 dated 22.12.2023 is hereby confirmed.
3)	A copy of the order be sent to the trial court concerned.

(Dictated and Pronounced in Open Court.)

Date : 25.03.2026

(D.B.Mhalatkar)
Additional Sessions Judge, Udgir
