

**06.05.2026**

Sl. No.34.

D/L.

Mithun.

Ct.No.29.

**CRR/1348/2026**

**Mr. Tarun Kanti Das**

**Vs.**

**The State of West Bengal & Anr.**

Mr. Sarthak Choudhury

...for the petitioners

In this application the petitioner has challenged the impugned proceeding being Complaint Case No.C-3114 of 2019 presently pending before learned 9<sup>th</sup> Judicial Magistrate, Alipore.

Being aggrieved by the proceeding, learned Counsel for the petitioner submits that Rs.5,54,189/- due to the petitioner on account of Tax Collected at Source, can never come within the purview of legally enforceable debt under Section 138 of the N.I. Act and, therefore, the cheque amount of Rs.16,73,687/- is a fictitious amount and is not at all legally enforceable.

Having heard learned Counsel for the petitioner, the application is admitted.

Petitioner is directed to serve a copy of notice upon the opposite party no.2 through speed post intimating next date of hearing and to file affidavit of service on the returnable date.

Let the matter be listed in the Monthly List of July, 2026.

However, pendency of this application would not prevent the Trial Court to proceed with the trial and the petitioner would be at liberty to take the defence during trial.

Parties to act on a server copy of this order duly collected from the official website of the Hon'ble High Court, Calcutta.

**( Dr. Ajoy Kumar Mukherjee, J. )**