IN THE SUPREME COURT OF INDIA

CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPEAL NO(s). 471-482 OF 2010

T.G.KRISHNAMURTHY ... APPELLANT(S)

VERSUS

ASSISTANT REGISTRAR OF COMPANIES ...RESPONDENT(S)

O R D E R

Being aggrieved by the dismissal of the petitions filed under Section 482 of the Code of Criminal Procedure and declining to quash the prosecution launched against the appellant, he has preferred these appeals.

The appellant is the Managing Director of the accused company, namely, M/s Gangappa Paper Mills Ltd. As per Section 220 of the Companies Act, the first accused-Company and its directors are under statutory obligation to file with the respondent herein/complainant three copies of Balance Sheet and Profit and Loss account in the prescribed format within 30 days of placing the same in the Annual General Body Meeting and in case no Annual General Body Meeting was held, within 30 days of the due date of the said meeting. The appellant has not complied with the statutory requirement as contemplated under Section 220 of the Companies Act for the financial

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Sushil Kumar Rakheja
Date: 2015.02.18
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Reason:

years 1991 to 2000 respectively which amounts to violation of the provisions of the Companies Act, the appellant has committed the offence. For each year of non-compliance with the statutory requirement as prescribed under the Companies Act, a separate complaint was filed by the

Assistant Registrar of Companies. The appellant herein approached the High Court seeking to quash the criminal proceeding, the same was dismissed by the High Court after recording reasons in the impugned judgment.

We have heard learned counsel for the parties. The contention urged by learned counsel for the appellant is that the said Company has been ordered to be wound up in the year 1997 and, therefore, the appellant cannot be fastened with the statutory obligation of filing the annual statements within the time stipulated under Section 220 of the Companies Act and hence no offence is made out and this aspect was not considered by the High Court.

By perusal of the judgment of the High Court, it is seen that the High Court has considered all the relevant aspect of the matter as also the judgments of this Court and considered the principles laid down by this Court regarding the statutory obligation of a Company in filing annual statements. Insofar as the plea of the respondent that the said Company has been ordered to be wound up, the

High Court has rightly observed that it involved adjudication on the fact and at this stage it cannot venture to see the factual aspect. We fully agree with the view taken by the High Court and we see no reason to interfere with the impugned order.

Before concluding, we make it clear that we have not expressed any opinion on the merits of the case.

In the result, these appeals, being devoid of merits, are dismissed accordingly.

.....J.
(V. GOPALA GOWDA)

.....J.
(R. BANUMATHI)

NEW DELHI,
FEBRUARY 12, 2015

ITEM NO.7 COURT NO.12 SECTION IIA

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Criminal Appeal No(s). 471-482/2010

T.G.KRISHNAMURTHY Appellant(s)

VERSUS

ASSISTANT REGISTRAR OF COMPANIES Respondent(s)

Date : 12/02/2015 These appeals were called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE V. GOPALA GOWDA
HON'BLE MRS. JUSTICE R. BANUMATHI

For Appellant(s) Mr. K. Ramamoorthy, Sr. Adv.
Ms. N. Shoba,Adv.
Mr. Sri Ram J. Thalapathy, Adv.
Mr. V. Adhimoolam, Adv.
Mr. Shilp Vinod, Adv.

For Respondent(s) Ms. Binu Tamta, Adv.
Mr. B. Raghunath, Adv.
Mr. B.B. Sawhney, Adv.
Ms. Sushma Suri,Adv.

UPON hearing the counsel the Court made the following
O R D E R

The appeals are dismissed in terms of the signed order.

(S. K. RAKHEJA)
COURT MASTER

(MALA KUMARI SHARMA)
COURT MASTER

(Signed order is placed on the file)