

(2024) 10 GUJ CK 0015
In the Gujarat High Court

Case No : Criminal Miscellaneous Application (For Quashing & Set Aside Fir/ Order) No. 17650 of 2015

Krishnaben Kantilal Bavarva Versus

APPELLANT

Vs

State Of Gujarat & Anr.

RESPONDENT

Date of Decision : 04-10-2024

Acts Referred:

Code of Criminal Procedure, 1973 — Section 202, 482
Negotiable Instruments Act, 1881 — Section 138, 141, 141(1), 141(2)
Companies Act, 2013 — Section 2(24), 5

Citation : (2024) 10 GUJ CK 0015

Hon'ble Judges : Divyesh A. Joshi, J

Bench : Single Bench

Advocate : Ashish M Dagli, Pratik Y Jasani

Final Decision : Dismissed

Judgement

Divyesh A. Joshi

1. By this application under section 482 of the Code of Criminal Procedure, 1973, the applicant seeks to invoke the inherent powers of this Court praying for quashing of a private complaint registered as Criminal Case No. 1417 of 2014 pending in the court of learned Chief Judicial Magistrate, Morbi for the offence punishable under sections 138 of the Negotiable Instruments Act, 1881 (for short 'the N.I. Act').

2. The case of the prosecution may be summarized as under;

2.1 The complainant Shri Jayantibhai Popatbhai Rajkotiya is a partner of a partnership firm, namely, Vinayak Enterprise.

2.2 The accused No. 1 - Apurva Laminates Pvt. Ltd. is a private limited company and the accused Nos. 2 to 4 shown in the complaint are the Directors of the company. The accused were often borrowed money from the complainant-company for business purposes and thereby they entered into a business

relationship.

2.3 Thereafter, upon financial need being arisen for the accused-Company, they approached the complainant-Company and borrowed a sum of Rs.36,21,250/- on the condition to return back the said amount as and when asked by the complainant-Company.

2.4 Thereafter, upon demand being made by the complainant-Company to return back the amount of Rs.36,21,250/-, the the accused-Company drawn a cheque of Rs.36,21,250/- of Bank of India, Morbi Branch in favour of the respondent No.2-complainant being Cheque No.082058 dated 19.02.2014.

2.5 The cheque respondent No.2-complainant negotiated the in question in its Bank, which was dishonoured with an endorsement of "Exceeds arrangement" on 19.02.2014.

2.6 The respondent No.2-complainant, thereafter, issued a statutory notice dated 08.03.2014, and called upon all the accused to make good the amount mentioned in the cheque, which was duly served upon the accused persons, however, they gave a evasive reply to the said notice, and still have not cleared the amount.

2.7 The complainant, thereafter, proceeded to file a complaint in the Court of the learned Addl. Chief Judicial Magistrate, Morbi. After recording of the verification of the complainant, the Court thought fit to order a Magisterial inquiry under Section 202 of the Code of Criminal, 1973. On completion of the Magisterial inquiry, the Addl. Chief Judicial Magistrate, Morbi thought fit to issue process against the company and the Directors named in the complaint for the offence under Section 138 of the Negotiable Instruments Act. On process being issued, the case came to be ultimately registered as the Criminal Case No.1417 of 2014. Hence, the present application.

3. Learned advocate Mr. A. M. Dagli appearing for the applicant submits that the impugned private complaint came to be registered against in all total four accused persons, upon which, cognizance was taken by the court concerned and order of issuance of process was passed against all the accused named in the complaint. He further submits that the applicant-accused is not directly or indirectly connected in the commission of the alleged crime. He also submits that as per the case of the prosecution, at the time of the incident, the applicant-accused was the Director of the accused No.1-Company and she has been arraigned as an accused in his capacity as the Director of the Company. Learned advocate Mr. Dagli also submits that the applicant-accused is not at all connected with the alleged transactions as the applicant-accused after her marriage settled at her matrimonial home at Rajkot and was not at all handling the day to day affairs of the Company. He further submits that in fact the company also went in liquidation and was taken over by the Bank of India in the year 2013, however, it might be that the other co-accused persons did issue the cheque, for which, the applicant-accused cannot be held vicariously liable. Learned advocate Mr. Dagli

submits that there is no averment in the notice or in the complaint that the applicant-accused was a Director at the relevant point of time and was actively involved in the day to day affairs of the Company, and it is well settled law as held by the Hon'ble Apex Court in plethora of its judgments that to hold any Director personally liable, the necessary averments in the notice as well as in the complaint is required rather than making general and vague averments. Learned advocate Mr. Dagli submits that even during her service tenure as the Director, she did not sign any cheques on behalf of the Company as she was not the authorized signatory of the Company. Thus, when none of the alleged transactions had taken place under the Directorship of the applicant-accused, then no criminal liability can be fastened upon her. Learned advocate Mr. Dagli submits that the applicant-accused is an innocent lady who has been falsely implicated in the present offence. Learned advocate Mr. Dagli also submits that even if the entire case of the complainant is accepted as true, none of the ingredients to constitute the offence as alleged are spelt out and, therefore, the continuation of the criminal proceedings against the applicant-accused would be nothing, but an abuse of the process of law and, hence, the same is required to be quashed.

4. On the other hand, this application has been vehemently opposed by Mr. Jay Mehta, the learned Additional Public Prosecutor appearing for the respondent-State of Gujarat. Learned APP Mr. Mehta submits that the allegations levelled in the FIR are under the provisions of the NI Act and the amount involved in the present offence is quite huge. Therefore, looking to the allegations made in the complaint, at this stage, the complaint should not be quashed and the trial should be permitted to proceed further. Hence, the present application deserved to be rejected.

5. The present application has also been opposed by learned advocate Mr. Pratik Jasani appearing for the respondent No.2-complainant and submits that the applicant-accused was one of the Director of the accused No.1-Company and being the Director of the Company she is equally liable for the every transaction made on behalf of the Company. Learned advocate Mr. Jasani all the necessary and requisite requirements to invoke the provisions of the NI Act against the applicant-accused were fulfilled by the complainant. Even at the time of registration of the complaint as well as issuing notice, clear and specific averments was made that the applicant-accused was actively involved in the business of the firm and she was well aware about the day to day affairs of the Company. In support of his submissions, learned advocate Mr. Jasani has relied upon the decision in the case of S.P. Mani & Mohan Dairy vs. Dr. Snehlatha Elangovan, reported in 2022 LawSuit (SC) 1106. He, therefore, prays not to entertain the present application.

6. Having heard the learned counsel appearing for the parties and having gone through the materials available on record, the only question that falls for my consideration is whether I should quash the complaint.

7. It appears that the main bone of contention raised by the learned advocate for the applicant is that there is no specific averment in the complaint as well as in the notice as regards the role played by the applicant-accused, on the basis of which the applicant-accused can be held liable for the crime in question. In this regard, let me, at this stage, reproduce the provisions of Sections 138 and 141 of the N.I. Act as under;

"Section 138. Dishonour of cheque for insufficiency, etc. of funds in the account— Where any cheque drawn by a person on an account maintained by him with a banker for payment of any amount of money to another person from out of that account for the discharge, in whole or in part, of any debt or other liability, is returned by the bank unpaid, either because of the amount of money standing to the credit of that account is insufficient to honour the cheque or that it exceeds the amount arranged to be paid from that account by an agreement made with that bank, such person shall be deemed to have committed an offence and shall, without prejudice to any other provision of this Act, be punished with imprisonment for a term which may be extended to two years, or with fine which may extend to twice the amount of the cheque or with both:

Provided that nothing contained in this Section shall apply unless—

(a) the cheque has been presented to the bank within a period of six months from the date on which it is drawn or within the period of its validity, whichever is earlier;

(b) the payee or the holder in due course of the cheque, as the case may be, makes a demand for the payment of the said amount of money by giving a notice in writing, to the drawer of the cheque, within thirty days of the receipt of information by him from the bank regarding the return of the cheque as unpaid; and

(c) the drawer of such cheque fails to make the payment of the said amount of money to the payee or, as the case may be, to the holder in due course of the cheque, within fifteen days of the receipt of the said notice.

Explanation: For the purposes of this Section, "debt or other liability" means a legally enforceable debt or other liability."

"Section 141. Offences by companies.— (1) If the person committing an offence under Section 138 is a company, every person who, at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly." Provided that nothing contained in this subsection shall render any person liable to punishment if he proves that the offence was committed without his knowledge, or that he had exercised all due diligence to prevent the commission of such offence.

Provided further that where a person is nominated as a Director of a company by

virtue of his holding any office or employment in the Central Government or State Government or a financial corporation owned or controlled by the Central Government or the State Government, as the case may be, he shall not be liable for prosecution under this Chapter.

(2) Notwithstanding anything contained in subsection (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation — For the purposes of this Section—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.”

8. Evidently, the gist of Section 138 is that the drawer of the cheque shall be deemed to have committed an offence when the cheque drawn by him is returned unpaid on the prescribed grounds. The conditions precedent and the conditions subsequent to constitute the offence are drawing of a cheque on the account maintained by the drawer with a banker, presentation of the cheque within the prescribed period, making of a demand by the payee by giving a notice in writing within the prescribed period and failure of the drawer to pay within the prescribed period. Upon fulfillment of these requirements, the commission of the offence which may be called the offence of ‘dishonour of cheque’ is complete. If the drawer is a company, the offence is primarily committed by the company. By virtue of the provisions of sub-section (1) of Section 141, the guilt for the offence and the liability to be prosecuted and punished shall be extended to every person who, at the time the offence was committed, was in charge of and was responsible to the company for the conduct of its business; irrespective of whether such person is a director, manager, secretary or other officer of the company. It would be for such responsible person, in order to be exonerated in terms of the first proviso, to prove that the offence was committed without his/her knowledge or despite his/her due diligence. [See S.P. Mani & Mohan Dairy vs. Dr. Snehalatha Elangovan, CRIMINAL APPEAL NO.1586 OF 2022 (ARISING OUT OF SPECIAL LEAVE APPEAL (CRIMINAL) NO. 9811 OF 2021)]

9. In S.P. Mani & Mohan Dairy (supra), the Hon’ble Supreme Court has further held as under;

“Different persons can be in-charge of the company when each of the series of acts of commission and omission essential to complete the commission of offence by the company were being committed. To take an example, in the case of a

company, "A" might be in charge of the company at the time of drawing the cheque, "B" might be in charge of the company at the time of dishonour of cheque and "C" might be in charge of the company at the time of failure to pay within 15 days of the receipt of the demand notice. In such a case, the permissibility of prosecution of A, B and C resply or any of them would advance the purpose of the provision and, if none can be prosecuted or punished, it would frustrate the purpose of the provisions of Section 138 as well as Section 141. The key to this interpretation lies in the use of the phrase: "every person shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly" as it occurs in sub- section (1) of Section 141 and the use of the phrase "provided that nothing contained in this sub-section shall render any person liable to punishment if he proves..." that occurs in the first proviso. Every person who was in charge of and was responsible to the company for the conduct of its business at the time any of the components necessary for the commission of the offence occurred may be "proceeded against", but may not be "punished" if he succeeds in proving that the offence was committed without his knowledge and despite his due diligence; the burden of proving that remaining on him. Therefore, it also has to be held that the time of commission of the offence of dishonour of cheque cannot be on the stroke of a clock or during 15 days after the demand notice has to be construed as the time when each of the acts of commission and omission essential to constitute the offence was committed. The word "every" points to the possibility of plurality of responsible persons at the same point of time as also to the possibility of a series of persons being in charge when the sequence of events culminating into the commission of offence by the company were taking place. As to what this 'relevant time' is, was a question that the Hon'ble Supreme Court was called to answer, inter alia, in N Rangachari v. Bharati Sanchar Nigam Limited, AIR (2007) SC 1682. In this case, Data Access, a company had issued two cheques to the BSNL, which were duly presented, but were dishonoured for insufficiency of funds. A complaint under Section 138 of the NI Act was filed. While the BSNL held the directors liable, the appellant, a chairman in the company contended that he being a nominated chairman and holding an Honorary post in the Company, was never assigned with any of the company's financial or other business activities. He was the Chairman for name sake and was never entrusted with any job or business or constituted a signing authority. Resolving the issue of when the liability could be fastened, the Hon'ble Supreme Court said:

"In the case on hand, reading the complaint as a whole, it is clear that the allegations in the complaint are that at the time at which the two dishonoured cheques were issued by the company, the appellant and another were the Directors of the company and were in charge of the affairs of the company. It is not proper to split hairs in reading the complaint so as to come to a conclusion that the allegations as a whole are not sufficient to show that at the relevant point of time the appellant and the other are not alleged to be persons in-charge of the affairs of the company. Obviously, the complaint refers to the point of time

when the two cheques were issued, their presentment, dishonour and failure to pay in spite of notice of dishonour.” [Emphasis supplied]

10. As held by the Hon’ble Supreme Court in *Anil Hada v. Indian Acrylic Ltd.*, (2000) 1 SCC 1, the phrase “as well as” used in sub-section (1) of Section 141 of the NI Act would embroil the persons mentioned therein within the tentacles of the offence on par with the offending company. Therefore, when the company or firm is the drawee of the cheque, such company or firm is the principal offender and the fiction created by the legislature. When the offence is attributed to a juristic person or a body made up of several individuals and the liability to be prosecuted and punished is extended to embroil by legal fiction certain human beings, that legal fiction has to be so interpreted and applied that the individuals intended to be embroiled may not escape the liability by mere fact of having not been in charge at the time when one of the other of the events essential to complete the offence by the company happened. Borrowing from *K. Bhaskaran v. Sankaran Vaidhyan Balan*, (1999) 7 SCC 510, the court should not adopt an interpretation which helps a dishonest evader and clips an honest payee as that would defeat the very legislative measure.

11. In the aforesaid context, I may straight away proceed to look into the following observations made by the Hon’ble Supreme Court in the case of *Monaben Ketanbhai Shah v. State of Gujarat* in Criminal Appeal No. 850 of 2004 decided on 10.08.2004 reported in (2004) 7 SCC 15:

“Section 138 of the Act makes dishonour of the cheque an offence punishable with imprisonment or fine or both. Section 141 relates to offences by the company. It provides that if the person committing an offence under Section 138 is a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly. Thus, vicarious liability has been fastened on those who are in charge of and responsible to the company for the conduct of its business. For the purpose of Section 141, a firm comes within the ambit of a company. It is not necessary to reproduce the language of Section 141 verbatim in the complaint since the complaint is required to be read as a whole. If the substance of the allegations made in the complaint fulfill the requirements of Section 141, the complaint has to proceed and is required to be tried with. It is also true that in construing a complaint a hypertechnical approach should not be adopted so as to quash the same.”

12. Now, the logical question that would follow is who would be liable through the company for this offence? Can the company itself be prosecuted for this offence? Answering this question, the Section 141 says, ‘every person who was in charge of’ and ‘was responsible to the company for the conduct of the business’ shall be deemed to be guilty of the offence. This concept of vicarious liability has been explained by the Hon’ble Supreme Court in *Sabhitha*

Ramamurthy v. RBS Channabasavaradhya, AIR (2006) SC 3086, as:- "Section 141 raises a legal fiction. By reason of the said provision, a person although is not personally liable for commission of such an offence would be vicariously liable therefor. Such vicarious liability can be inferred so far as a company registered or incorporated under the Companies Act, 1956 is concerned only if the requisite statements, which are required to be averred in the complaint petition, are made so as to make the accused therein vicariously liable for the offence committed by the company. Before a person can be made vicariously liable, strict compliance with the statutory requirements would be insisted." [Emphasis supplied]

13. At this stage, I should look into the decision of the Hon'ble Supreme Court in the case of K.K. Ahuja v. V.K. Vora, (2009) 10 SCC 48, in K.K. Ahuja (supra), wherein the Hon'ble Supreme Court discussed the principles of vicarious liability of the officers of a company in respect of dishonour of a cheque and held:-

"27. The position under section 141 of the Act can be summarized thus:

(i) If the accused is the Managing Director or a Joint Managing Director, it is not necessary to make an averment in the complaint that he is in charge of, and is responsible to the company, for the conduct of the business of the company. It is sufficient if an averment is made that the accused was the Managing Director or Joint Managing Director at the relevant time. This is because the prefix "Managing" to the word "Director" makes it clear that they were in-charge of and are responsible to the company, for the conduct of the business of the company.

(ii) In the case of a director or an officer of the company who signed the cheque on behalf of the company, there is no need to make a specific averment that he was in charge of and was responsible to the company, for the conduct of the business of the company or make any specific allegation about consent, connivance or negligence.

The very fact that the dishonoured cheque was signed by him on behalf of the company, would give rise to responsibility under sub-section (2) of Section 141.

(iii) In the case of a Director, Secretary or Manager (as defined in Section 2(24) of the Companies Act) or a person referred to in clauses (e) and (f) of section 5 of Companies Act, an averment in the complaint that he was in charge of, and was responsible to the company, for the conduct of the business of the company is necessary to bring the case under section 141(1) of the Act. No further averment would be necessary in the complaint, though some particulars will be desirable. They can also be made liable under Section 141(2) by making necessary averments relating to consent and connivance or negligence, in the complaint, to bring the matter under that sub-section.

(iv) Other Officers of a company cannot be made liable under sub -section (1) of Section 141. Other officers of a company can be made liable only under sub-section (2) of Section 141, by averring in the complaint their position and duties in the company and their role in regard to the issue and dishonour of the cheque,

disclosing consent, connivance or negligence.” [Emphasis supplied]

14. In a very recent pronouncement in the case of *Sunita Palita v. M/s Panchami Stone Quarry* (2022) SC Online SC 945, the Hon’ble Supreme Court, after referring to *K.K. Ahuja* (supra) referred to above, observed as under:

“When the accused is the Managing Director or a Joint Managing Director of a company, it is not necessary to make an averment in the complaint that he is in charge of, and is responsible to the company for the conduct of the business of the company. This is because the prefix “Managing” to the word “Director” makes it clear that the Director was in charge of and responsible to the company, for the conduct of the business of the company. A Director or an Officer of the company who signed the cheque renders himself liable in case of dishonour. Other officers of a company can be made liable only under sub -section (2) of Section 141 of the NI Act by averring in the complaint, their position and duties, in the company, and their role in regard to the issue and dishonour of the cheque, disclosing consent, connivance or negligence.”

15. In yet one another recent pronouncement in the case of *Ashutosh Ashok Parasrampuriah v. Gharrkul Industries Pvt. Ltd.* reported in (2021) SCC Online SC 915, the Hon’ble Supreme Court after due consideration of the decisions in the case of *SMS Pharmaceuticals v. Neeta Bhalla*, AIR (2005) 3512; *S.K. Alagh v. State of Uttar Pradesh* (2008) 5 SCC 662; *Maharashtra State Electricity Distribution Co. Ltd. v. Datar Switchgear Ltd.*, (2010) 10 SCC 479, and *GHCL Employees Stock Option Trust v. India Infoline Limited*, (2013) 4 SCC 505, observed as under:-

“In the light of the ratio in *SMS Pharmaceuticals Ltd.* (supra) and later judgments of which a reference has been made what is to be looked into is whether in the complaint, in addition to asserting that the appellants are the Directors of the Company and they are in- charge of and responsible to the Company for the conduct of the business of the Company and if statutory compliance of Section 141 of the NI Act has been made, it may not open for the High Court to interfere under Section 482 CrPC unless it comes across some unimpeachable, incontrovertible evidence which is beyond suspicion or doubt or totally acceptable circumstances which may clearly indicate that the Director could not have been concerned with the issuance of cheques and asking him to stand the trial would be abused of process of Court. Despite the presence of basic averment, it may come to a conclusion that no case is made out against the particular Director for which there could be various reasons.” [Emphasis supplied]

16. The principles discernible from the aforesaid decision of this Court in the case of *Ashutosh Ashok Parasrampuriah* (supra) is that the High Court should not interfere under Section 482 of the Code at the instance of an accused unless it comes across some unimpeachable and incontrovertible evidence to indicate that the Director/partner of a firm could not have been concerned with the issuance of cheques. The Hon’ble Supreme Court clarified that in a given case despite the

presence of basic averments, the High Court may conclude that no case is made out against the particular Director/ partner provided the Director/partner is able to adduce some unimpeachable and incontrovertible evidence beyond suspicion and doubt.

17. As regards the stand of specific averment in the complaint, the Hon'ble Supreme Court in *Gunmala Sales Private Limited (supra)*, after an exhaustive review of its earlier decisions on Section 141 of the NI Act, summarized its conclusion as under:

"a) Once in a complaint filed under Section 138 read with Section 141 of the NI Act the basic averment is made that the Director was in charge of and responsible for the conduct of the business of the company at the relevant time when the offence was committed, the Magistrate can issue process against such Director;

b) If a petition is filed under Section 482 of the Code for quashing of such a complaint by the Director, the High Court may, in the facts of a particular case, on an overall reading of the complaint, refuse to quash the complaint because the complaint contains the basic averment which is sufficient to make out a case against the Director;

c) In the facts of a given case, on an overall reading of the complaint, the High Court may, despite the presence of the basic averment, quash the complaint because of the absence of more particulars about role of the Director in the complaint. It may do so having come across some unimpeachable, incontrovertible evidence which is beyond suspicion or doubt or totally acceptable circumstances which may clearly indicate that the Director could not have been concerned with the issuance of cheques and asking him to stand the trial would be abuse of the process of the court. Despite the presence of basic averment, it may come to a conclusion that no case is made out against the Director. Take for instance a case of a Director suffering from a terminal illness who was bedridden at the relevant time or a Director who had resigned long before issuance of cheques. In such cases, if the High Court is convinced that prosecuting such a Director is merely an armtwisting tactics, the High Court may quash the proceedings. It bears repetition to state that to establish such case unimpeachable, incontrovertible evidence which is beyond suspicion or doubt or some totally acceptable circumstances will have to be brought to the notice of the High Court. Such cases may be few and far between but the possibility of such a case being there cannot be ruled out. In the absence of such evidence or circumstances, complaint cannot be quashed;

d) No restriction can be placed on the High Court's powers under Section 482 of the Code. The High Court always uses and must use this power sparingly and with great circumspection to prevent inter alia the abuse of the process of the Court. There are no fixed formulae to be followed by the High Court in this regard and the exercise of this power depends upon the facts and circumstances

of each case. The High Court at that stage does not conduct a mini trial or roving inquiry, but nothing prevents it from taking unimpeachable evidence or totally acceptable circumstances into account which may lead it to conclude that no trial is necessary qua a particular Director.”

18. The principles of law and the dictum as laid in *Gunmala Sales Private Limited* (supra), in my opinion, still holds the field and reflects the correct position of law.

19. In the case on hand, I find clear and specific averments not only in the complaint but also in the statutory notice issued to the respondent. There are specific averments that the cheque was issued with the consent of the applicant-accused herein and within her knowledge. In my view, this was sufficient to put the applicant-accused herein to trial for the alleged offence. I am saying so because the case of the applicant-accused that at the time of issuance of the cheque or at the time of the commission of the offence, she was in no manner concerned with the firm or she was not in-charge or responsible for day to day affairs of the firm cannot be on the basis of mere bald assertion in this regard. The same is not sufficient. To make good her case, the applicant-accused herein is expected to lead unimpeachable and incontrovertible evidence. Nothing of the sort was adduced by the applicant-accused before this Court to get the proceedings quashed.

20. When in view of the basic averment process is issued, the complaint must proceed against the Directors or partners as the case may be. But, if any Director or Partner wants the process to be quashed by filing a petition under Section 482 of the Code on the ground that only a bald averment is made in the complaint and that she is really not concerned with the issuance of the cheque, she must in order to persuade the High Court to quash the process either furnish some sterling incontrovertible material or acceptable circumstances to substantiate her contention. She must make out a case that making her stand the trial would be an abuse of process of court. She cannot get the complaint quashed merely on the ground that apart from the basic averment no particulars are given in the complaint about her role, because ordinarily the basic averment would be sufficient to send him to trial and it could be argued that her further role could be brought out in the trial. Quashing of a complaint is a serious matter. Complaint cannot be quashed for the asking. For quashing of a complaint, it must be shown that no offence is made out at all against the Director or Partner.

21. In the result, the present application fails and is hereby rejected. Rule is discharged. Ad-interim relief, granted earlier, stands vacated.