IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 24-07-2026

PRONOUNCED ON : 29-07-2026

CORAM

THE HON'BLE MR.JUSTICE SUNDER MOHAN

CRL OP No. 15633 of 2023
AND
CRL MP Nos. 9730 & 9731 of 2023

M.K.Ananthanarayanan
Partner At Deloitte Haskins And Sells,
Chartered Accountants,
Flat No.10, Lakshmi, No.8/16,
Justice Sundaram Road, Mylapore,
Chennai 600004

..Petitioner/A8

Vs

Union Of India
Rep By Shri Mvk Reddy, Assistant Director,
Serious Fraud Investigation Office,
Ministry Of Corporate Affairs,
Government Of India,
Regional Office, Corporate Bhawan, No.29,
Rajaji Salai, Chennai 600001

..Respondent(s)

Prayer: Criminal Original Petition filed under Section 482 of the Code of Criminal Procedure, to call for the records in Spl.C.C.No.2/2018 on the file of the XV Additional City Civil and Sessions Court, Singaravelar Maaligai, Chennai and quash the same as against the petitioner herein.

For Petitioner(s):	Mr. J. Sivanandaraaj, Sr. Counsel For M/s. Aditya Vikram Bhatt M/s.S.Sakthivel
For Respondent(s):	Mr.AR.L.Sundaresan, ASG Assisted by Mr.K.Subbu Ranga Bharathi, Special Public Prosecutor

Order

The captioned quash petition has been filed by A8 in Spl.C.C.No.2/2018 on the file of the XV Additional City Civil and Sessions Court, Singaravelar Maaligai, Chennai. The complaint has been filed by the respondent against the petitioner and other accused for the offences under Sections 159, 166, 209(5), 210, 211(7), 211(8), 217(3), 220, 227 r/w Sections 233, 240(3) & 628 of the Companies Act, 1956 [hereinafter referred to as ***'the Act'***]. The petitioner/A8 is sought to be prosecuted for the offences under Section 628 r/w 211 and Section 227 r/w 233 of the Act.

2. The gist of the prosecution case is that that petitioner was the statutory Auditor for the Company by the name 'Subhiksha Trading Services Limited [STSL]'; that the said company along with its Managing

Director [A1] was involved in financial irregularities, mismanagement and syphoning of funds; that the Company was engaged in the business of organized retailing by establishing chain stores with the brand name 'Subhiksha' and the said company was promoted by A1; that investigation revealed that the name of the company was changed to 'Subhiksha Trading Services Limited [STSL]', arraigned as A11 in the complaint, [hereinafter referred to as ***'the Company'***]; that A1 had obtained loan from various financial institutions; that the affairs of the Company was conducted in a fraudulent manner with the help of 42 entities to defraud the creditors; that for that purpose, A1 did not maintain proper books of accounts, had made false statements in the Balance Sheet and therefore, the Balance Sheets for the Assessment years 2004-05, 2005-06 and 2006-07 of the Company did not reflect the true and fair view of the state of affairs of the Company; that no books of accounts in respect of fixed assets on which charges were created by the Company were maintained; that the petitioner as a statutory Auditor had failed to perform his statutory duty of verification of sales, purchase and related party transactions and was a party to the deliberate omission of material facts and falsification of books of accounts made by the Company; and thus, committed the offences under Section 227 r/w 233 and Section 628 r/w 211 of the Act.

3 (i). Mr.Sivanandaraaj, learned senior counsel appearing for the petitioner would submit *inter alia* that the complaint was barred by limitation; that the learned Judge had not applied his mind while taking cognizance; that the learned Judge ought not to have taken cognizance as he had no jurisdiction to try the offence, which could be tried only by a Magistrate; that the complaint against the co-accused against whom serious allegations have been made has been quashed by this Court in Crl.OP.No.6372 of 2019 etc. batch by the order dated 10.10.2023 and that the complaint against the petitioner also has to be quashed on parity; that additionally, the complaint against the petitioner is also liable to be quashed as none of the offences are made out; that the offences under Sections 211 and 628 of the Act, cannot be maintained against a statutory Auditor, as he is not an officer specified under Section 209(6) of the Act; that the petitioner had only rendered an opinion for which he cannot be prosecuted; that in any case, in the complaint itself, it is stated that the petitioner, in his report, had stated that the Company had not maintained

books of accounts and therefore, his report, which is based on the documents furnished to him cannot be faulted; and that any lapse in his duty, even assuming it to be so, cannot be termed as *"wilful"* making him liable for the offence under Section 233 of the Act.

(ii) The learned senior counsel pointed out to the portions in the complaint which, according to him, do not suggest that any alleged lapse on the part of the petitioner was wilful.

4 (i). Mr.AR.L. Sundaresan, learned Additional Solicitor General appearing for the respondent would submit that as against the order of this Court in the above-referred quash petitions, the respondent has filed a Special Leave Petition before the Hon'ble Supreme Court and notice has been issued; that the very fact that the notice has been issued by the Hon'ble Supreme Court would show that the respondent has made out a *prima facie* case in the challenge to the orders of this Court; that the complaint cannot be said to be barred by limitation, as the delay was due to the interim orders passed in various writ petitions challenging the action taken by the respondent; that as soon as all the interim orders were

vacated, the impugned complaint was lodged; that even assuming that the complaint was filed in the Court having no jurisdiction, it is curable and they can seek transfer of the complaint; that the general public have been duped by A1 and the other Directors; that in view of serious fraudulent activities committed by the Company, its Managing Director and the Auditors including the petitioner, the question as to whether the non-compliance with petitioner's statutory duty is wilful or not would be a matter for the trial and cannot be adjudicated in this quash petition.

(ii) The learned Additional Solicitor General also pointed out to the averments in the complaint in support of his submission.

5. This Court has carefully considered the rival submissions and perused the materials available on record.

6. It is the specific case of the respondent that the books of account were not properly maintained and the Balance Sheet contained false statements for the Assessment Years, 2004-05, 2005-06 and 2006-07. The complaint against the principal accused and Directors of the

Company, as stated above has been quashed by this Court by the order dated 10.10.2023, in the quash petitions referred above, on various grounds including that the complaint was barred by limitation and the learned Judge had not applied his mind while taking cognizance of the complaint.

7. As regards the grounds raised by the petitioner, as stated above, a few of them are covered by the decision of this Court in Crl.OP.Nos.6372 of 2019 etc. batch. Therefore, this Court does not deem it necessary to advert to those grounds, as they would be subject to the decision of the Hon'ble Supreme Court in the challenge made to the order of this Court. Hence, this Court is inclined to only consider the ground which is specific to the petitioner, viz., that the allegations even if accepted to be true would not attract any of the offences alleged against the petitioner.

8. The role and the *overt act* attributed to the petitioner is found in paragraphs 41 to 46 of the complaint, which are extracted hereunder for better understanding of the allegations against the petitioner.

"41. That during the course of investigation into the affairs of 'STSL', the investigation pointed out several instances of falsification of books of accounts, omission of materials facts by the management of 'STSL' and failure of statutory auditors for non-compliance of prescribed & mandatory standard procedures in auditing.

42. That it is found that sales for the financial year 2006-07 were deliberately inflated by the promoters of the company in a pre-planned & systematic manner using their controlled entities and bank accounts for booking fictitious sales. The controlled entities were used as 'Cash Collection Agents' for circular transactions which were booked as cash sales. The promoters have utilised part of bank borrowings from 'HSBC' bank to inflate sales by Rs.5 Crore during 2006-07. T***he statutory auditors failed in their duty to verify the basic records, particulars as per established audit procedure. This fact has been corroborated by the statutory auditor in his statement under section 240 of the Companies Act, 1956 made during the course of the investigation.***

43. That further it is found that purchases of the financial year 2006-07 were deliberately inflated by the Management of 'STSL'. The 'STSL' availed post-harvest loans (Agriculture produce marketing loan) from banks intended for the use of genuine farmers by falsely declaring the employees of 'STSL' as farmers and diverted the loan amount to the controlled entities. The 'STSL' showed these farmers as suppliers of agriculture produce to 'STSL' for direct procurement of farm produce-Chillies and Tamarind. By this fraudulent conduct of business/activity, 'STSL' inflated purchase of raw material during the month of March 2007 and thereby for the financial year 2006-07. ***The statutory auditors also failed in their duty to verify the basic records, particulars as per established audit procedure.***

44. That it is also corroborated that the 'STSL' availed loan

from Bank of Baroda by deliberately concealing materials facts. The company apparently maintained different sets of books of accounts and documents to fraudulently obtain 'end use certificate' from Chartered Accountants for the purpose of obtaining working capital (Cash Credit) and Terms Loan. ***The statutory auditors failed in their duty to verify the basic records, particulars as per established audit procedure.***

45. That it is also found that the 'STSL' Management deliberately did not disclose the 'related party transactions' fully in the financial statements for the years 2004-05, 2005-06 & 2006-07. The company had made high value transactions with entities controlled by Ms.Srividya Subramanian, wife of Shri R.Subramanian the accused No.1. ***The Statutory Auditor failed to make enquiries from the management of 'STSL' about these high value transactions with these entries and failed to make observations in his audit report regarding non-compliance of prescribed Accounting Standard-18.***

46. That the acts of deliberate omissions of such material facts and falsification of books of accounts for the purpose to access the money ***liable to be prosecuted under section 628 r/w Section 211 of the Companies Act, 1956 (as the books of accounts did not reflect true and fair affairs of the company). In addition, the statutory auditor is liable to be prosecuted and punished under Section 233 r/w 227 of the Companies Act, 1956*** (as the statutory auditors facilitated the management by failing to impart their statutory duty of verification of sales, purchases and related party transactions). Therefore, Accused No.1 Mr.R.Subramanina, Managing Director, Accused No.2 Ms.Bala Deshpande, Director, 'STSL', Accused No.3 M.Rathinakumar, the Company Secretary, ***Accused No.8 M.K.Anantha Narayanan, the statutory auditor & partner of M/s.Deloitte Haskins and Sells are jointly and severally liable to be punished under Section 628 r/w section 211 of Companies Act, 1956***

> ***for not presenting the true and fair view of the state of affairs of the company, for furnishing / making false financial statements of the year 2004-05, 2005-06 & 2006-07 and failing to make observations in audit report of 'STSL' regarding non-compliance of prescribed accounting standard-18.*** That further, Accused No.8, M.K.Anantha Narayanan, Partner of M/s.Deloitte Haskins and Sells, Accused No.9, K.Sridhar, Chartered Accountant and Accused No.10 Sri.M.Jayaraman, Chartered Accountant are jointly and severally liable to be punished under Section 233 r/w Section 227 of Companies Act, 1956 for the reasons as afore stated herein."

9. The highlighted portions in the above extract would show that the gravamen of the charge against the petitioner is that he had failed in his duty to verify the basic records and particulars, as per the established audit procedures, had failed to make enquiries about certain high-value transactions and failed to make observations in the audit report with regard to non-compliance with prescribed accounting standards.

10. In fact, to charge the petitioner for the offence under Section 628 r/w 211 of the Act, in paragraph 46, the respondent had stated that the Company and its Directors are liable, as the books of accounts do not reflect the true and fair view of the state of affairs of the Company and the petitioner is jointly and severally liable along with the other accused

for not presenting the true and fair view of the state of affairs of the Company.

11. Firstly, this Court is unable to comprehend as to what the respondent means by stating that the petitioner is liable for the offences under Section 628 r/w 211 of the Act. They are both distinct offences and one offence is not dependent on the other. In fact, the maximum punishment prescribed for the offence under Section 211 of the Act is six months imprisonment, whereas the maximum sentence for the offence under Section 628 of the Act is two years imprisonment.

12. (i) Be that as it may. We have to examine whether any of the offences alleged against the petitioner are made out in the complaint. Section 211 of the Act reads as follows:

> "211. FORM AND CONTENTS OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT
>
> (1) Every balance sheet of a company shall give a true and fair view of the state of affairs of the company as at the end of the financial year and shall, subject to the provisions of this section, be in the form set out in Part I of Schedule VI, or as near thereto as circumstances admit or in such other form as may be approved by the Central Government either generally or in any particular case ; and in

preparing the balance sheet due regard shall be had, as far as may be, to the general instructions for preparation of balance sheet under the heading "Notes" at the end of that Part :

Provided that nothing contained in this sub-section shall apply to any insurance or a banking company or any company engaged in the generation or supply of electricity, or to any other class of company for which a form of balance sheet has been specified in or under the Act governing such class of company.

(2) Every profit and loss account of a company shall give a true and fair view of the profit or loss of the company for the financial year and shall, subject as aforesaid, comply with the requirements of Part II of Schedule VI, so far as they are applicable thereto :

Provided that nothing contained in this sub-section shall apply to any insurance or banking company or any company engaged in the generation or supply of electricity, or to any other class of company for which a form of profit and loss account has been specified in or under the Act governing such class of company.

(3) The Central Government may, by notification in the Official Gazette, exempt any class of companies from compliance with any of the requirements in Schedule VI if, in its opinion, it is necessary to grant the exemption in the public interest. Any such exemption may be granted either unconditionally or subject to such conditions as may be specified in the notification.

(3A) Every profit and loss account and balance sheet of the company shall comply with the accounting standards.

(3B) Where the profit and loss account and the balance sheet of the company do not comply with the accounting standards, such companies shall disclose in its profit and loss account and balance sheet, the following, namely:-

(a) the deviation from the accounting standards ;

(b) the reasons for such deviation ; and

(c) the financial effect, if any, arising due to such deviation.

(3C) For the purposes of this section, the expression "accounting standards" means the standards of accounting recommended by the Institute of Chartered Accountants of India constituted under the Chartered Accountants Act, 1949 (38 of 1949), as may be prescribed by the Central Government in consultation with the National Advisory Committee on Accounting Standards established under sub-section (1) of section 210A :

Provided that the standards of accounting specified by the Institute of Chartered Accountants of India shall be deemed to be the Accounting Standards until the accounting standards are prescribed by the Central Government under this sub-section.

(4) The Central Government may, on the application, or with the consent of the Board of directors of the company, by order, modify in relation to that company any of the requirements of this Act as to the matters to be stated in the company's balance sheet or profit and loss account for the purpose of adapting them to the circumstances of the company.

(5) The balance sheet and the profit and loss account of a company shall not be treated as not disclosing a true and fair view of the state of affairs of the company, merely by reason of the fact that they do not disclose -

(i) in the case of an insurance company, any matters which are not required to be disclosed by the Insurance Act, 1938 (4 of 1938) ;

(ii) in the case of a banking company, any matters which are not required to be disclosed by the Banking Companies Act, 1949 (10 of 1949) ;

(iii) in the case of a company engaged in the generation or supply of electricity, any matters which are not required to be disclosed by both the Indian Electricity Act, 1910 (9 of 1910), and the Electricity (Supply) Act, 1948 (54 of 1948) ;

(iv) in the case of a company governed by any other special Act for the time being in force, any matters which are not required to be disclosed by that special Act ; or

(v) in the case of any company, any matters which are not required to be disclosed by virtue of the provisions contained in Schedule VI or by virtue of a notification issued under sub-section (3) or an order issued under subsection (4).

(6) For the purposes of this section, except where the context otherwise requires, any reference to a balance sheet or profit and loss account shall include any notes thereon or documents annexed thereto, giving information required by this Act, and allowed by this Act to be given in the form of such notes or documents.

(7) If any such person as is referred to in sub-section (6) of section 209 fails to take all reasonable steps to secure compliance by the company, as respects any accounts laid before the company in general meeting, with the provisions of this section and with the other requirements of this Act as to the matters to be stated in the accounts, he shall, in respect of each offence, be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to 2 [ten] thousand rupees, or with both :

Provided that in any proceedings against a person in respect of an offence under this section, it shall be a defence to prove that a competent and reliable person was charged with the duty of seeing that the provisions of this section and the other requirements aforesaid were complied with and was in a position to discharge that duty :

Provided further that no person shall be sentenced to imprisonment for any such offence unless it was committed wilfully.

(8) If any person, not being a person referred to in sub-section

(6) of section 209, having been charged by the managing director or manager, or Board of directors, as the case may be, with the duty of seeing that the provisions of this section and the other requirements aforesaid are complied with, makes default in doing so, he shall, in respect of each offence, be punishable with imprisonment for a term which may extend of six months or with fine which ma extend to ten thousand rupees, or with both:

Provided that no person shall be sentenced to imprisonment for any such offence unless it was committed willfully."

(ii) This provision deals with the ***Form and Contents of Balance Sheet and Profit and Loss Account.*** It specifies *inter alia* that a Balance Sheet and the Profit and Loss Account shall give a true and fair view of the state of affairs of the company and every Profit and Loss Account and Balance Sheet shall comply with the prescribed accounting standards. It also makes any person who fails to take reasonable steps to secure compliance by the Company, as regards any accounts laid before the Company in general meeting, with the provisions of this Section and with the other requirements of this Act, liable to punishment. The persons who can be prosecuted for this offence under Section 211 of the Act are persons who are referred to in Section 209(6) of the Act as per Section 211(7) of the Act.

13. Section 209(6) of the Act reads as follows:

> "209 (6) The persons referred to in sub-section (5) are the following, namely : -
>
> (a) where the company has a managing director or manager, such managing director or manager and all officers and other employees of company ; and
>
> (b) &(c) ...*omitted*
>
> (d) where the company has neither a managing director nor manager, every director of the company.
>
> (e) ....*omitted*"

14. Therefore, unless the person is either the Managing Director or Manager, or Director or officer or employee of the company, he cannot be prosecuted for the offence under Section 211 of the Act. Section 211(8) also makes any person who is not the Managing Director or Manager, or Director, liable, if he has been charged by the Managing Director or Manager with the duty of complying with the provisions of Section 211 of the Act. It is not the case of the respondent that the petitioner has been charged with such a duty by the Company. Therefore, the petitioner, who is not the Director or employee or any person specified under Section 209(6) or 211(8), cannot be prosecuted for the offence under Section 211 of the Act.

15. Section 628 of the Act, reads as follows:

> "628. PENALTY FOR FALSE STATEMENTS If in any return, report, certificate, balance sheet, prospectus, statement or other document required by or for the purposes of any of the provisions of this Act, any person makes a statement -
>
> (a) which is false in any material particular, knowing it to be false ; or
>
> (b) which omits any material fact, knowing it to be material ; he shall, save as otherwise expressly provided in this Act, be punishable with imprisonment for a term which may extend to two years, and shall also be liable to fine."

16. The above provision deals with ***Penalty for False Statements*** in any Balance Sheet, report or other documents required for the purposes of any of the provisions of the Act. As could be seen from paragraph 46 of the complaint, which is extracted above, it is the case of the respondent that the petitioner and some of the other accused are liable to be prosecuted under Section 628 of the Act as the books of accounts did not reflect a true and fair view of the state of affairs of the company since false financial statements were made for the accounting years mentioned above. It is the case of the respondent that the petitioner is also liable for the offence under Section 628 of the Act for failure to make observations in Audit Report of the Company regarding non-compliance with

prescribed accounting standards. It is not the case of the respondent that the petitioner had made any false statement in his Audit Report. The alleged failure of the petitioner to refer to the non-compliance by the Company of the prescribed accounting standards would not amount to an omission of any material fact within the meaning of Section 628(b) of the Act, as there is an express provision in Section 233 of the Act for the prosecution of an Auditor for such non-compliance or omission to state certain facts, provided it is 'wilful'. In any case, it is not the case of the respondent in the complaint that the petitioner had omitted any material fact knowing it to be material. Therefore, any alleged failure or dereliction of duty of the statutory Auditor, would not amount to an offence under Section 628 of the Act and therefore, prosecution for the said offence cannot be sustained against the petitioner.

17. The next offence alleged against the petitioner is Section 233 of the Act, which reads as follows:

> "233. PENALTY FOR NON-COMPLIANCE BY AUDITOR WITH SECTIONS 227AND 229.
>
> If any auditor's report is made, or any document of the company is signed or authenticated, otherwise than in conformity with the requirements of sections 227 and 229, the auditor concerned, and

the person, if any, other than the auditor who signs the report or signs or authenticates the document, shall, if the default is wilful, be punishable with fine which may extend to ten thousand rupees .”

18. The above provision deals with ***Penalty for Non-Compliance by Auditor with Sections 227 and 229 of the Act***. It is not the case that the petitioner had not complied with Section 229 of the Act. It is the specific case of the respondent that he had not complied with the provisions of Section 227 of the Act and more specifically sub-sections (2) and (3), which read as follows:

> “227(2) The auditor shall make a report to the members of the company on the accounts examined by him, and on every balance sheet and profit and loss account and on every other document declared by this Act to be part of or annexed to the balance sheet or profit and loss account, which are laid before the company in general meeting during his tenure of office, and the report shall state whether, in his opinion and to the best of his information and according to the explanations given to him, the said accounts give the information required by this Act in the manner so required and give a true and fair view -
>
> (i) in the case of the balance sheet, of the state of the company's affairs as at the end of its financial year ; and
>
> (ii) in the case of the profit and loss account, of the profit or loss for its financial year.
>
> 227 (3) The auditors' report shall also state -
>
> (a) whether he has obtained all the information and explanations which to the best of his knowledge and belief were

necessary for the purposes of his audit ;

(b) whether, in his opinion, proper books of account as required by law have been kept by the company so far as appears from his examination of those books, and proper returns adequate for the purposes of his audit have been received from branches not visited by him ;

(bb) whether the report on the accounts of any branch office audited under section 228 by a person other than the company's auditor has been forwarded to him as required by clause (c) of sub-section (3) of that section and how he has dealt with the same in preparing the auditor's report ;

(c) whether the company's balance sheet and profit and loss account dealt with by the report are in agreement with the books of account and returns.

(d) whether, in his opinion, the profit and loss account and balance sheet comply with the accounting standards referred to in sub-section (3C) of section 211.

(e) in thick type or in italics the observations or comments of the auditors which have any adverse effect on the functioning of the company;

(f) whether any director is disqualified from being appointed as director under clause (g) of sub-section (1) of section 274."

19. In the impugned complaint at paragraph 28, the respondent has made the following averments.

"28... ***The statutory auditor has qualified his report for the period 2006-07 that the company did not maintain proper records of***

its fixed assets, their quantitative details, situation, etc. The Directors failed to give information regarding maintenance of books of accounts, and specifically the company failed to maintain records of fixed assets."

20. Similarly, paragraph 33 of the complaint reads as follows:

"33. ***The statutory auditor i.e., Accused No.8, while expressing opinion on the financial statements for the period 2004-05, has qualified that the company has not maintained proper records showing full particulars of fixed assets. It is further qualified that inventory has been physically verified during the year by the management at the shops and warehouse at reasonable intervals. However, the physical verification carried out was not adequately documented. The statutory auditor while expressing opinion on the financial statements for the period 2006-07 qualified that the company has not maintained proper records to show particulars, including quantitative details and situation of fixed assets acquired prior to 31st March 2006.*** ..."

21. The above averments in the complaint would make it clear that the statutory Auditor has stated in his opinion that the Company did not maintain records showing full particulars of the fixed assets, including quantitative details and situation of fixed assets acquired prior to 31.03.2006. In fact, the statement of the petitioner before the Serious Fraud Investigation Office [SFIO] and his observations in the Audit

Report were used against the principal accused by SFIO in their report and by the respondent in the impugned complaint.

22. Therefore, the allegations against the petitioner that he had failed to make the necessary enquiries and that he did not state in his report that the company did not comply with the prescribed accounting standards, in the facts of this case, at the most, suggest only lack of due care and caution and dereliction of duty, even if the allegations are accepted to be true and do not suggest that the lapse or non-compliance or the default was wilful. It may be pointed out here that it was not even the case of the respondent in the complaint that the lapse on the part of the petitioner was wilful. Hence, unless there is an allegation that the lapse on the part of the petitioner was wilful, it cannot be inferred that the violation was wilful, especially in the light of the observations/adverse remarks made by the petitioner about the company's accounts in his Audit Report. Therefore, in the facts and circumstances of this case, this Court is unable to accept the submission of the learned Additional Solicitor General that the question as to whether default was wilful has to be adjudicated only during the trial.

23. Since none of the penal provisions alleged against the petitioner can be invoked to prosecute the petitioner, this Court is of the view that the impugned prosecution is liable to be quashed against the petitioner. It is needless to say that, the other grounds on which the complaint against the other accused was quashed by this Court, would enure in favour of the petitioner, subject to the result of the Special Leave Petition before the Hon'ble Supreme Court.

24. Hence, this Criminal Original Petition is allowed and the complaint in Spl.C.C.No.2/2018 on the file of the XV Additional City Civil and Sessions Court, Singaravelar Maaligai, Chennai, is quashed insofar as the petitioner herein/A8 is concerned. Consequently, the connected Criminal Miscellaneous Petitions are closed.

29-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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SUNDER MOHAN J.

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To

1. The XV Additional City Civil and Sessions Court,
Singaravelar Maaligai, Chennai.

2. Shri MVK Reddy,
Assistant Director,
Serious Fraud Investigation Office,
Ministry Of Corporate Affairs,
Government Of India,
Regional Office, Corporate Bhawan,
No.29, Rajaji Salai, Chennai 600001.

3. The Public Prosecutor,
High Court, Madras.

Pre-delivery order in
CRL OP No. 15633 of 2023
AND
CRL MP Nos.9730 & 9731 of 2023

29-07-2026