

**CRIMINAL REVISION.***Before Teunon and Richardson JJ.*

1917

June 7.

DEBENDRA NATH DAS GUPTA

v.

REGISTRAR OF JOINT STOCK COMPANIES.\*

*Company—Annual list of members, and summary—Omission of director to file same with Registrar—Liability of director under Indian Companies Act (VII of 1913), s. 32(4)—Place where default committed—Jurisdiction of Presidency Magistrate to try offence—Criminal Procedure Code (Act V of 1898), ss. 182, 531.*

The director of a company is liable, under s. 32(4) of the Indian Companies Act (VII of 1913) for default in filing a copy of the annual list of members and the summary prescribed therein, in the office of the Registrar of Joint Stock Companies at Calcutta.

A Presidency Magistrate has jurisdiction to try such offence under s. 182 of the Criminal Procedure Code, and even if not, s. 531 cures the defect.

THE facts of the case are set out in *Criminal Revision No. 503 of 1917*.§

*Mr. I. B. Sen* (with *Babu Probodh Kumar Das*), for the petitioner. The offence charged was not “default in complying with the requirements” of s. 32 of the Companies Act, but knowingly and wilfully authorizing or permitting the default. Authorizing or permitting the default was an act or omission which took place at Darjeeling and not in Calcutta, and is triable only in the former place.

*The Offg. Deputy Legal Remembrancer (Mr. J. Camell)* for the Crown. The list and summary had to be filed in Calcutta and the default occurred here.

\* Criminal Revision No. 504 of 1917 against the order of K. B. Dass Gupta, Fourth Presidency Magistrate, Calcutta, dated April 4, 1917.

§ See *ante* p. 486.

TEUNON AND RICHARDSON JJ. In this case the petitioner, a director of a Joint Stock Company, has been convicted under section 32(4) of the Indian Companies Act in respect of a default punishable under that section and sub-section. It is not disputed that the default in filing the list and summary with the Registrar of Joint Stock Companies took place in Calcutta. But it is contended that in knowingly and wilfully authorizing or in permitting the default anything done by the petitioner must have been done at Darjeeling, where he resides and where the office of the company is situated. Even if that be so, we are of opinion, having regard to the provisions of section 182 of the Criminal Procedure Code, that the offence with which the petitioner was charged and under which he has been convicted, was triable in Calcutta; and even if that were not so, the provisions of section 531 of the Code sufficiently meet the point that has been taken. We, therefore, discharge this Rule.

E. H. M.

*Rule discharged.*

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