



\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% *Reserved on: 13<sup>th</sup> November, 2025*

*Pronounced on: 16<sup>th</sup> February, 2026*

+ **CRL.M.C. 4361/2018, CRL.M.A. 30868/2018**

**1. M/S DELHI COLD STORAGE PRIVATE LIMITED**

Plot No. 15-16, NSM Azadpur, Delhi.  
Through Managing Partner,  
Mr. Sandeep Mittal.

**2. SANDEEP MITTAL**

S/o Late Sh. S. K. Mittal,  
M/s Delhi Cold Storage Private Limited & Ors.,  
Plot No. 15-16, NSM Azadpur, Delhi.

**3. JIGNAY MITTAL**

W/o Sh. Sandeep Mittal  
M/s Delhi Cold Storage Private Limited & Ors.,  
Plot No. 15-16, NSM Azadpur, Delhi. ....Petitioners

Through: Mr. Ratan K. Singh, Sr. Advocate  
with Mr. Anand Murthi Rao, Adv.

versus

**1. STATE (NCT OF DELHI)**

Through Standing Counsel (Criminal)  
High Court of Delhi.

**2. REGISTRAR OF COMPANIES**

4<sup>th</sup> Floor, IFCI Tower, 61,  
Nehru Place, New Delhi. ....Respondents

Through: Mr. Shoaib Haider, APP for R-1.  
None for R-2.

**CORAM:**

**HON'BLE MS. JUSTICE NEENA BANSAL KRISHNA**

**J U D G M E N T**



## NEENA BANSAL KRISHNA, J.

1. Petition under Section 482 of Cr.P.C. read with Article 227 of the Constitution of India has been filed on behalf of the Petitioners against Orders dated 01.12.2017 and 08.12.2017 passed by learned ACMM (Special Acts), Delhi whereby the framing of Notice under Section 251 of Cr.P.C. was directed, and Notice under Section 108 punishable under Section 629A of the Companies Act, 1956, was framed.

2. In 2004, Registrar of Companies ('ROC') filed a **Complaint CS No.291971/2016 (old No.589/2004)** titled as *ROC vs. Delhi Cold Storage Private Limited & Ors.*, under Section 629A of the Companies Act, 1956, for contravention of *Section 108 of the Companies Act, 1956*, against M/s Delhi Cold Storage Private Limited (Accused No.1) and its principal Officers namely Mr. Sandeep Mittal (Accused No.2) and Ms. Jignya Mittal (Accused No.3).

3. The *facts in brief* stated therein are that M/s Delhi Cold Storage Private Limited was a Company registered under the Companies Act, 1956 and has its registered Office at 15-16, New Subzi Mandi, Azadpur, Delhi. As on 18.03.2002, the authorized capital of the Company was Rs.30,00,000/- and paid up capital was also Rs.30,00,000/-.

4. Mr. Ravi Mittal had written Letters dated 16.08.2002 and 27.09.2002, to the ROC that the shares of the Company belonging to him, his wife, his HUF, his children/ including Minor and Mrs. Kum Kum Mittal, mother were deposited with the sole Arbitrator for appropriate action, in accordance with the Memorandum of Family Settlement dated 01.10.2000 and said shares scripts and other documents are still in the possession of the Arbitrator. However, they have been transferred in the name of Mr. Sandeep Mittal, his



HUF and Ms. Jignya Mittal, for which no entries made in the Registrar of Members. Mr. Ravi Mittal came to know this from the Returns filed by Mr. Sandeep Mittal on 18.03.2002 in Form 32 in the Office of ROC, claiming that Ravi Mittal and his family members have ceased to be Directors in M/s Delhi Cold Storage Pvt. Ltd. w.e.f. 22.02.2002. The Returns show that the Shares, as listed herein below, belonging to Ravi Mittal, his wife, his HUF, his children including minor, and Mrs. Kum Kum Mittal have been transferred to the name of Sandeep Mittal, his HUF and his wife Mrs. Jignya Mittal, details of which are as under:

<b>Name of the person in Whose name shares stand in record of the company.</b>	<b>Number of Shares</b>	<b>Name of the person in whose favour in whose favour shares are alleged to be transferred.</b>
Mr. Ravi Mittal	1550	Mr. Sandeep Mittal
Mrs. Kum Kum Mittal	620	
Sh. S. K. Mittal HUF	6150	
Mr. Ravi Mittal HUF	2550	Mr. Sandeep Mittal HUF
Minor Nihareka Mittal	3001	Jointly with Kavita Mittal
Mrs. Kum Kum Mittal	1600	
Mrs. Indu Mittal	600	
Minor Anirudh Mittal	5000	
Smt. Kum Kum Mittal	334	Mrs. Jignya Mittal
Miss. Radhika Mittal	3001	

5. The matter was taken up by Office of ROC *vide* Letter No.STA/Comp /2516/3796 dated 10.09.2002 and Letter No.STA/Comp /2516/3987 to 91 dated 16.09.2002.



**6.** Mr. Sandeep Mittal, on behalf of Company, had submitted his Letter dated 19.10.2002, stating that Board of Directors, in their Meeting held on 22.02.2002, ratified and approved the transfer of 24406 Equity Shares of Mr. Ravi Mittal, Mrs. Kum Kum Mittal, Mr. Ravi Mittal, HUF and of late Sh. S. K. Mittal HUF, as a consequence of *Family Settlement dated 01.10.2000* and *Implementation Agreement* dated 22.03.2001.

**7.** *Show-Cause Notice dated 11.09.2003* was issued, to which Reply was furnished by *Mr. Sandeep Mittal* who stated that Mr. Ravi Mittal and others, cannot claim any right on the ground that Transfer Deeds were lying with the Arbitrator. As per law, there was automatic change in the ownership of the shares on execution of Settlement dated 01.10.2000 and Implementation Agreement dated 22.03.2001.

**8.** *The Reply of Mr. Sandeep Mittal* was not found satisfactory, because the matter was still pending before the learned Arbitrator appointed by this Court and no final verdict was declared. The Company had transferred shares without executing Transfer Deed and original share scripts as provided under Section 108 of the Companies Act, 1956.

**9.** It was further stated in the Complaint that the Resolution dated 22.02.2002 of the Company, was passed in violation of the provisions of Section 108 of the Companies Act, 1956, which is a continuous offence.

**10.** The Office of Regional Director (NR), Ministry of Company Affairs, Kanpur, recorded sanction, on 20.05.2004. **Hence, Complaint dated 24.08.2018 was filed by ROC, under Section 108 read with Section 629A of the Companies Act, 1956.**



**11.** The Notice under Section 251 of Cr.P.C. for contravention of Section 108 of Companies Act, 1956 punishable under Section 629A of the said Act, was directed to be framed by learned ACMM, *vide* Order dated 24.07.2017.

**12.** *This Order was challenged by way of Revision, wherein Revisional Court, vide Order dated 20.09.2017 set aside that Order and directed to consider the matter and rival contentions as well as written submissions and to pass an Order on Notice afresh.*

**13.** Learned ACMM, after considering the rival contentions of the parties, *vide* Orders dated 01.12.2017 and 08.12.2017, directed framing of Notice under Section 251 of Cr.P.C. and ***framed Notice against all the Accused for contravention of Section 108 of the Companies Act, 1956, punishable under Section 629A of the said Act.***

**14.** Aggrieved by the framing of the Notice, they preferred **Criminal Revision No.15/2018**; however, it was withdrawn with liberty to approach this Court, *vide* Order dated 23.07.2018.

**15.** Thereafter, present Petition under Section 482 of Cr.P.C. has been filed, to challenge Orders dated 01.12.2017 and 08.12.2017.

#### **Grounds of challenge:**

**16.** It is submitted that Mr. Ravi Mittal had filed Complaints / Letters dated 16.08.2002 and 27.09.2002 to ROC, in regard to transfer of shares of the Company in the name of Mr. Sandeep Mittal, his HUF and his wife Ms. Jignya Mittal. The matter was taken up by ROC *vide* Letter dated 10.09.2002 with the Petitioners, who had submitted their Reply dated 16.09.2002 and informed that the Meeting of Board of Directors was held on 22.02.2002, whereby transfer of 24406 Equity Shares of Mr. Ravi Mittal, Mrs. Kum Kum Mittal and Mr. Ravi Mittal HUF had been approved. Entries



in regard to transfer of shares have been made in the Registrar of Members. This transfer of shares was done on account of Family Settlement dated 01.10.2000 and Implementation Agreement dated 22.03.2001, under which the corporate entry of M/s Delhi Cold Storage Pvt. Ltd. was vested with Mr. Sandeep Mittal / Petitioner No.2 or his nominee. There was no violation of Section 108 of the Companies Act, 1956.

**17.** Petitioners have further explained that **Mr. Ravi Mittal** had also filed a ***private Complaint bearing CC No.657/2004*** titled as ***Ravi Mittal vs. Sandeep Mittal & Ors.*** before CMM, Delhi ***dated 22.11.2004*** under Section 108 of the Companies Act, 1956, as Sections 628/621 of the Companies Act read with Sections 409/417/420/468 /471 of IPC, with regard to the transfer of same shares. **Learned ACMM, vide Order dated 13.08.2009, dismissed this Complaint on the ground that it had mere allegations without substance.**

**18.** The dismissal of Complaint was challenged by Ravi Mittal, who filed a ***Revision Petition No.73/2011*** before learned Sessions Court, who, *vide* Order dated 31.10.211 *set aside this Order of learned ACMM dated 13.08.2009 and remanded the case back to the learned Trial Court to give an opportunity to Complainant Mr. Ravi Mittal to establish his documents.*

**19.** This Court in **Execution Petitions bearing EX.P.137/2010** titled as ***Ravi Mittal vs. Kum Kum Mittal and Anr.*** and **Ex.P.152/2011** titled as ***Sandeep Mittal vs. Kum Kum Mittal and Anr.***, restrained the Complainant Ravi Mittal from exercising any right, *vide* Order dated 28.10.2014.

**20.** Learned ACMM **dismissed the CC 657/2004 on 01.12.2015** by observing that dispute was civil in nature and documents relied upon by Ravi Mittal, did not disclose commission of any alleged offence.



**21.** Against this Order of dismissal dated 01.12.2015, Complainant Ravi Mittal filed **Revision bearing CR No.02/16** titled *Ravi Mittal vs. Sandeep Mittal and Ors.* Learned Sessions Judge, *vide* Order dated 10.11.2016, upheld the Order of learned ACMM dated 01.12.2015, dismissing the Complaint of Mr. Ravi Mittal.

**22.** Another case was filed by ROC, on same factual matrix and the letters of Ravi Mittal dated 16.08.2002 and 27.09.2002, filed the present Complaint Case No.589/2004, in which Notice was directed to be framed under Section 251 Cr.P.C., *vide* the impugned Order.

**23.** Petitioners have asserted that Learned ACMM could not have passed the Orders dated 01.12.2017 and 08.12.2017 on the settled principle of *issue estoppel*, for which reliance has been placed on *Manipur Administration vs. Thokchom Bira Singh*, AIR 1965 SC 87.

**24.** It is asserted that Learned ACMM as well as the Sessions Judge, in the earlier complaint filed by Sh. Ravi Mittal, had already concluded that the documents relied upon by the Complainant, do not show commission of any offence and the essential ingredients were missing, despite which, Petitioners have been summoned and Notice has been directed to be framed against them.

**25.** Reliance is also placed on *Gopal Prasad Sinha vs. State of Bihar*, (1970) 2 SCC 905 and *Ravinder Singh vs. Sukhbir Singh and Ors.*, (2013) 9 SCC 245.

**26.** Petitioners have referred to the judgement of Constitutional Bench of Supreme Court of India *Mahesh Chand vs. B. Janardhan Reddy*, (2003) 1 SCC 734, wherein it was held that while there is no statutory bar in filing a second Complaint on the same facts, but, as held in the case of *Pramatha*



*Nath Taluqdar vs. Saroj Ranjan Sarkar*, once a decision had been given in a previous matter after full consideration of his case, a second Complaint could be dismissed. Further, second Complaint on the same facts could be entertained only in exceptional circumstances namely, where the previous order was passed on an incomplete record or on a misunderstanding of the nature of complaint or it was manifestly absurd, unjust or where new facts which could not, with reasonable diligence, have been brought on record in the previous proceedings, have been adduced.

**27.** Complainant Mr. Ravi Mittal did not challenge the previous order of the Ld. Sessions Judge, who had reaffirmed the order of Ld. ACMM dismissing the Complaint filed by him. The Order dated 01.12.2017 did not take note of the fact that earlier Court had clearly held that the Complaint disclosed only disputes of civil nature. There was no *prima facie* case made out against the Petitioners.

**28.** Without there being any cogent material, the observations of this Court in Execution Petitions 137/2010 and 152/2011, have also not been considered. It has not been appreciated that this was family dispute between Petitioner Nos.2 and 3 and Complainant Ravi Mittal, and that Family Settlement took place on 21.10.2000, which was Implemented *vide* Agreement dated 22.03.2001, according to which the corporate entity of M/s Delhi Cold Storage Private Limited / Petitioner No.1, was to vest in Petitioner No.2 Mr. Sandeep Mittal or his nominee.

**29.** It is claimed that Complaint filed by Mr. Ravi Mittal before the ROC is malicious. Hence, the Complaint as well as impugned Orders dated 01.12.2017 and 08.12.2017, are liable to be quashed.



**30. Respondent No.2 / ROC in its Counter Affidavit** has explained that the Complaint was filed on the basis of Complaints dated 16.08.2002 and 27.09.2002 filed by Mr. Ravi Mittal. The response given by Mrs. Sandeep Mittal, was not found to be satisfactory and thus, the Complaint has been filed. All the averment made in the Petition, are denied.

**31. Written submissions** have been filed on behalf of the Petitioners, wherein essentially the same grounds as narrated in the Petition, have been reiterated.

**Submissions heard and record perused.**

**32.** The uncontroverted facts are that there were family disputes in regard to share holding between Mr. Ravi Mittal and his family members and his brother Mr. Sandeep Mittal and his family members. Admittedly, the matter was referred with the mutual agreement, to Sh. V. K. Modi, to whom all the share scripts and other documents had been handed over. Admittedly, there was a Family Settlement dated 01.10.2000 and Implementation Agreement dated 22.03.2001 executed between the parties and the Share Transfer Certificates along with MoU and Implementation Agreement had been handed over to Sh. V. K. Modi.

**33.** It also emerges from the rival contentions of the parties, that Mr. Sandeep Mittal had filled Form 32 along with returns, with ROC on 18.03.2002, wherein he indicated the transfer of Shares Certificates by Mr. Ravi Mittal, Ms. Kum Kum Mittal and other in the name of Mr. Sandeep Mittal, his HUF and Ms. Jignya Mittal. This was the starting point of multiple litigations between the Complainant Ravi Mittal and Petitioners Mr. Sandeep Mittal and Ms. Jignya Mittal.



**34.** Ravi Mittal made a Complaint dated 16.08.2002 to ROC and also filed his own **independent Complaint No. 675/2004 under Section 108 of the Companies Act and other Sections of the IPC, against the Petitioners before the Court of learned CMM.** It is not under challenge that Orders passed in this Complaint were challenged before the Learned Sessions Court and finally, **the Complaint was dismissed *vide* Order dated 10.11.2016.**

**35.** The matter came to an end, but the Complaint of ROC No. **589/2004** under Sections 629 and 108 of the Companies Act, filed on Letters of Ravi Mittal dated 16.08.2002 and 27.09.2002 containing same facts, remained pending. It is in this Complaint that eventually *vide* impugned Orders dated 01.12.2017 and 08.12.2017, Notice under Section 251 Cr.P.C. was directed to be framed.

**36.** The ***main legal issue***, which has arisen in the present case is *whether this Complaint bearing No.589/2004 of ROC is barred by principle of issue estoppel.*

**37.** The principle of **Issue Estoppel** was explained by the Apex Court in *Mahesh Chand v. B. Janardhan Reddy*, (2003) 1 SCC 734, as under:

*“19. Keeping in view the settled legal principles, we are of the opinion that the High Court was not correct in holding that the second complaint was completely barred. It is settled law that there is no statutory bar in filing a second complaint on the same facts. In a case where a previous complaint is dismissed without assigning any reasons, the Magistrate under Section 204 CrPC may take cognizance of an offence and issue process, if there is sufficient ground for*



proceeding. As held in *Pramatha Nath Talukdar case* [AIR 1962 SC 876 : 1962 Supp (2) SCR 297 : (1962) 1 Cri LJ 770] second complaint could be dismissed after a decision has been given against the complainant in previous matter upon a full consideration of his case. Further, second complaint on the same facts could be entertained only in exceptional circumstances, namely, where the previous order was passed on an incomplete record or on a misunderstanding of the nature of complaint or it was manifestly absurd, unjust or where new facts which could not, with reasonable diligence, have been brought on record in the previous proceedings, have been adduced. In the facts and circumstances of this case, the matter, therefore, should have been remitted back to the learned Magistrate for the purpose of arriving at a finding as to whether any case for cognizance of the alleged offence had been made out or not.”

**[Emphasis supplied]**

**38.** In *Manipur Admn. v. Thokchom Bira Singh*, 1964 SCC OnLine SC 39, the Constitution Bench of the Supreme Court of India held, thus:

“12. As we have pointed out, we are not now concerned with any extension of the principle of *autre fois acquit* but as to the admissibility of evidence which is designed to upset a finding of fact recorded by a competent court at a previous trial. The reasoning of Lord MacDermott in *Sambasivam case* [1950 AC 458] was not the first occasion when this



*rule as to issue-estoppel in a criminal trial was formulated or given effect to. That it is not the same as the plea of double jeopardy or autre fois acquit is also clear from the statement of the law by Lord MacDermott himself. The distinction between autre fois acquit and the objection to the reception of evidence to prove an identical fact which has been the subject of an earlier finding between the parties is brought out in the following passage from the judgment of Wright, J. in Queen v. Ollis [(1900) 2 QB 758 at pp 768-69]*

:

*“The real question is whether this relevant evidence of the false pretence on July 5 or 6 ought to have been excluded on the ground that it was part of the evidence given for the prosecution at the former trial, at which the prisoner was charged with having obtained money from Ramsey on that false pretence, and was acquitted of that charge.”*

*The learned Judge then went on to point out that if the acquittal at the first trial was based on the negativating of this basic fact the evidence would be inadmissible but if that acquittal was based on other circumstances the evidence would be admissible. That is what he said:*

*“An objection in the nature of a plea of “autre fois acquit” cannot of course be maintained, because on either indictment the prisoner could not have been convicted of the*



*offences, or any of them, which were alleged in the other indictment. Nor can there be an estoppel of record or quasi or record, unless it appears by record of itself, or as explained by proper evidence, that the same point was determined on the first trial which was in issue on the second trial.”*

*Speaking of this type of estoppel Dixon, J. said in King v. Wilkes [77 CLR 511 at pp 518-519] :*

*“Whilst there is not a great deal of authority upon the subject, it appears to me that there is nothing wrong in the view that there is an issue estoppel, if it appears by record of itself or as explained by proper evidence, that the same point was determined in favour of a prisoner in a previous criminal trial which is brought in issue on a second criminal trial of the same prisoner. That seems to be implied in the language used by Wright, J. in Queen v. Ollis [(1900) 2 QB 758 at pp 768-69] which in effect I have adopted in the foregoing statement.... There must be a prior proceeding determined against the Crown necessarily involving an issue which again arises in a subsequent proceeding by the Crown against the same prisoner. The allegation of the Crown in the subsequent proceeding must itself be inconsistent with the acquittal of the prisoner in the previous proceeding. But if such a condition of affairs arises I see no reason why the ordinary rules of issue*



estoppel should not apply. Such rules are not to be confused with those of res judicata, which in criminal proceedings are expressed in the pleas of autre fois acquit and autre fois convict. They are pleas which are concerned with the judicial determination of an alleged criminal liability and in the case of conviction with the substitution of new liability. Issue estoppel is concerned with the judicial establishment of a proposition of law or fact between parties. It depends upon well-known doctrines which control the relitigation of issues which are settled by prior litigation.”

*This decision was rendered in 1948. The matter was the subject of consideration by the **High Court of Australia** after the decision in *Sambasivam* case [1950 AC 458] in *Mraz v. Queen* [96 CLR 62 at pp 68-69]. The question concerned the validity of a conviction for rape after the accused had been acquitted on the charge of murdering the woman during the commission of the act. In an unanimous judgment by which the appeal of the accused was allowed, the Court said:*

*“The Crown is as much precluded by an estoppel by judgment in criminal proceedings as is a subject in civil proceedings.... The law which gives effect to issue estoppels is not concerned with the correctness or incorrectness of the finding which amounts to an estoppel, still less with the*



process of reasoning by which the finding was reached in fact.... It is enough that an issue or issues have been distinctly raised or found. Once that is done, then, so long as the finding stands, if there be any subsequent litigation between the same parties, no allegations legally inconsistent with the finding may be made by one of them against the other.”

*It is, therefore, clear that Section 403 of the Criminal Procedure Code does not preclude the applicability of this rule of issue estoppel. The rule being one which is in accord with sound principle and supported by high authority and there being a decision of this Court which has accepted it as a proper one to be adopted, we do not see any reason for discarding it.* We might also point out that even before the decision of this Court this rule was applied by some of the High Courts and by way of illustration we might refer to the decision of **Harries, C.J. in Manickchand Agarwala v. State** [AIR 1952 Cal 730]. Before parting, we think it proper to make one observation. The question has sometimes been mooted as to whether the same principle of issue estoppel could be raised against an accused, the argument against its application being that the prosecution cannot succeed unless it proves to the satisfaction of the court trying the accused by evidence led before it that he is guilty of the offence charged. We prefer to express no



*opinion on this question since it does not arise for examination.”*

**[Emphasis supplied]**

**39.** Therefore, the principle of **issue estoppel is not precluded**, in criminal trials. As discussed above, the law which gives effect to issue estoppels is not concerned with the correctness or incorrectness of the finding which amounts to an estoppel, still less with the process of reasoning by which the finding was reached in fact. *It is enough that an issue or issues have been distinctly raised or found. Once that is done, then, so long as the finding stands, if there be any subsequent litigation between the same parties, no allegations legally inconsistent with the finding may be made by one of them against the other.*

**40.** Applying the principle of **issue estoppel** to the facts in hand, it emerges that it is evident that Ravi Mittal had written Letters dated 16.08.2002 and 27.09.2002, against Sanjay Mittal in regard to alleged transfer of Shares of M/S Delhi Cold Storage Pvt. Ltd., to ROC. One Complaint No. **589/2004** got filed by ROC, and on the same allegations, Ravi Mittal also filed his Complaint Case No **657/2004**, which was finally dismissed on 10.11. 2016, by Ld. ASJ by observing that it was essentially a civil dispute and the Complaint under Section 108 read with Section 629 of the Companies Act was not maintainable.

**41.** The present Complaint **589/2004** of ROC, is based on same Letters dated 16.08.2002 and 27.09.2002, of Ravi Mittal on similar facts. Once the earlier Complaint has been decided on merits, the present **second Complaint No. 589/2004** on same facts, is clearly barred by principle of issue estoppel.



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**42.** Accordingly, Complaint 589/2004 and all proceedings emanating therefrom, including Orders dated 01.12.2017 and 08.12.2017, are hereby, quashed.

**43.** Petition along with pending Applications is disposed of.

**(NEENA BANSAL KRISHNA)  
JUDGE**

**FEBRUARY 16, 2026/R**