

SANGEETABEN MAHENDRABHAI PATEL

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v.

STATE OF GUJARAT AND ANR.
(Criminal Appeal No. 645 of 2012)

APRIL 23, 2012

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[DR. B.S. CHAUHAN & JAGDISH SINGH KHEHAR, JJ.]

Code of Criminal Procedure, 1973: s.300 – Applicability of – Rule of double jeopardy – Respondent no.2 filed complaint against appellant u/s.138 NI Act – Appellant tried for the said offence and the case sub judice before High Court – Subsequent case filed by respondent no.2 against appellant u/ss.406/420 r/w s.114 IPC – Plea of appellant that subsequent criminal case involving provisions of IPC was barred by s.300 Cr.P.C. and s.26 of General Clauses Act, 1897 as appellant was already dealt with/tried u/s.138 NI Act – Held: In the prosecution u/s.138 N.I. Act, the mens rea i.e. fraudulent or dishonest intention at the time of issuance of cheque is not required to be proved – However, in the case under IPC, the issue of mens rea may be relevant – In the case under N.I. Act, if a fine is imposed, it is to be adjusted to meet the legally enforceable liability – There is no such requirement in the offences under IPC – The case under N.I. Act can only be initiated by filing a complaint – However, in a case under the IPC such a condition is not necessary – There may be some overlapping of facts in both the cases but ingredients of offences are entirely different – Thus, the subsequent case is not barred by any of the said statutory provisions – Negotiable Instruments Act, 1881 – s.138 – Penal Code, 1860 – General Clauses Act, 1897 – s.26 – ss.406/420 r/w s.114.

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Doctrine/Principle: Double jeopardy – Held: The rule against double jeopardy provides foundation for the pleas of

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- A *autrefois acquit and autrefois convict* – The manifestation of this rule is to be found contained in s.300 Cr.P.C; s.26 of the General Clauses Act; and s.71 IPC – In order to attract the provisions of Article 20(2) of the Constitution i.e. doctrine of *autrefois acquit* or s.300 Cr.P.C. or s.71 IPC or s.26 of General
- B Clauses Act, ingredients of the offences in the earlier case as well as in the latter case must be the same and not different – The test to ascertain whether the two offences are the same is not the identity of the allegations but the identity of the ingredients of the offence – Motive for committing
- C offence cannot be termed as ingredients of offences to determine the issue – The plea of *autrefois acquit* is not proved unless it is shown that the judgment of acquittal in the previous charge necessarily involves an acquittal of the latter charge.

- D Respondent No. 2 filed a complaint under Section 138 of N.I. Act against the appellant on the ground that the appellant had taken loan of Rs. 20 lakhs from respondent no.2 and in order to meet the said liability, the appellant issued cheque which on presentation got
- E dishonoured. Subsequently respondent no. 2 filed an FIR under Sections 406/420 read with Section 114, IPC for committing the offence of criminal breach of trust, cheating and abetment etc. The trial court convicted the
- F appellant under Section 138 of N.I. Act. However, the District Court ordered his acquittal. Respondent no. 2 filed appeal before the High Court which was pending. The appellant filed an application under Section 482
- G Cr.P.C., seeking quashing of the criminal case pending before the Magistrate for committing the offence of criminal breach of trust, cheating and abetment etc. on the grounds, *inter-alia* that it amounted to abuse of process of law. The High Court dismissed the said application. The instant appeal was filed challenging the order of the High Court.

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Dismissing the appeal, the Court

HELD: 1. The rule against double jeopardy provides foundation for the pleas of *autrefois acquit* and *autrefois convict*. The manifestation of this rule is to be found contained in Section 300 Cr.P.C; Section 26 of the General Clauses Act; and Section 71 I.P.C. The law is well settled that in order to attract the provisions of Article 20(2) of the Constitution i.e. doctrine of *autrefois acquit* or Section 300 Cr.P.C. or Section 71 IPC or Section 26 of General Clauses Act, ingredients of the offences in the earlier case as well as in the latter case must be the same and not different. The test to ascertain whether the two offences are the same is not the identity of the allegations but the identity of the ingredients of the offence. Motive for committing offence cannot be termed as ingredients of offences to determine the issue. The plea of *autrefois acquit* is not proved unless it is shown that the judgment of acquittal in the previous charge necessarily involves an acquittal of the latter charge. [Paras 5, 24] [1163-G; 1174-F-H; 1175-A]

Maqbool Hussain v. State of Bombay AIR 1953 SC 325; *S.A. Venkataraman v. Union of India & Anr.* AIR 1954 SC 375; *Om Prakash Gupta v. State of U.P.* AIR 1957 SC 458; *State of Madhya Pradesh v. Veereshwar Rao Agnihotri* AIR 1957 SC 592; *Leo Roy Frey v. Superintendent, District Jail, Amritsar & Anr.* AIR 1958 SC 119; *The State of Bombay v. S.L. Apte and Anr.* AIR 1961 SC 578; *Roshan Lal & Ors. v. State of Punjab* AIR 1965 SC 1413; *Kharkan & Ors. v. State of U.P.* AIR 1965 SC 83; *Bhagwan Swarup Lal Bishan Lal v. The State of Maharashtra* AIR 1965 SC 682; *Sardul Singh Caveeshar v. State of Bombay* AIR 1957 SC 747; *The State of A.P. v. Kokkiligada Meeraiah & Anr.* AIR 1970 SC 771; *The Assistant Collector of the Customs, Bombay & Anr. v. L. R. Melwani & Anr.* AIR 1970 SC 962; *V.K. Agarwal v. Vasantraj Bhagwanji Bhatia & Ors.* AIR 1988 SC 1106 M/s. P.V.

- A *Mohammad Barmay Sons v. Director of Enforcement* AIR 1993 SC 1188; *State of Bihar v. Murad Ali Khan & Ors.* AIR 1989 SC 1; *Union of India etc. etc. v. K.V. Jankiraman etc. etc.* AIR 1991 SC 2010; *State of Tamil Nadu v. Thiru K.S. Murugesan & Ors.* (1995) 3 SCC 273; *State of Punjab & Anr. v. Dalbir Singh & Ors.* (2001) 9 SCC 212; *A.A. Mulla & Ors. v. State of Maharashtra & Anr.* AIR 1997 SC 1441; *Union of India & Ors. v. Sunil Kumar Sarkar* AIR 2001 SC 1092; *R. Viswan & Ors. v. Union of India & Ors.* AIR 1983 SC 658; *Union of India & Anr. v. P.D. Yadav* (2002) 1 SCC 405:2001 (4) Suppl. SCR 209; *State of Rajasthan v. Hat Singh & Ors.* AIR 2003 SC 791; *State of Haryana v. Balwant Singh* AIR 2003 SC 1253; *Hira Lal Hari Lal Bhagwati v. C.B.I. New Delhi* AIR 2003 SC 2545; *Kolla Veera Raghav Rao v. Gorantla Venkateswara Rao & Anr.* (2011) 2 SCC 703: 2011 (2) SCR 364 – relied on.

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2. Where an issue of fact has been tried by a competent court on an earlier occasion and a finding has been recorded in favour of the accused, such a finding would constitute an estoppel or *res judicata* against the prosecution, not as a bar to the trial and conviction of the accused for a different or distinct offence, but as precluding the acceptance/reception of evidence to disturb the finding of fact when the accused is tried subsequently for a different offence. This rule is distinct from the doctrine of double jeopardy as it does not prevent the trial of any offence but only precludes the evidence being led to prove a fact in issue as regards which evidence has already been led and a specific finding has been recorded at an earlier criminal trial. Thus, the rule relates only to the admissibility of evidence which is designed to upset a finding of fact recorded by a competent court in a previous trial on a factual issue. [Para 15] [1171-D-F]

H *Pritam Singh & Anr. v. The State of Punjab* AIR 1956 SC 415; *Manipur Administration, Manipur v. Thokchom Bira*

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Singh AIR 1965 SC 87; Workmen of the Gujarat Electricity Board, Baroda v. Gujarat Electricity Board, Baroda AIR 1970 SC 87; Bhanu Kumar Jain v. Archana Kumar & Anr. AIR 2005 SC 626 – relied on. A

3. Admittedly, the appellant had been tried earlier for the offences punishable under the provisions of Section 138 N.I. Act and the case is *sub judice* before the High Court. In the instant case, he is involved under Sections 406/420 read with Section 114 IPC. In the prosecution under Section 138 N.I. Act, the *mens rea* i.e. fraudulent or dishonest intention at the time of issuance of cheque is not required to be proved. However, in the case under IPC involved, the issue of *mens rea* may be relevant. The offence punishable under Section 420 IPC is a serious one as the sentence of 7 years can be imposed. In the case under N.I. Act, there is a legal presumption that the cheque had been issued for discharging the antecedent liability and that presumption can be rebutted only by the person who draws the cheque. Such a requirement is not there in the offences under IPC. In the case under N.I. Act, if a fine is imposed, it is to be adjusted to meet the legally enforceable liability. There cannot be such a requirement in the offences under IPC. The case under N.I. Act can only be initiated by filing a complaint. However, in a case under the IPC such a condition is not necessary. There may be some overlapping of facts in both the cases but ingredients of offences are entirely different. Thus, the subsequent case is not barred by any of the said statutory provisions. [Paras 27-28] [1176-G-H; 1177-A-D] B
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Radheshyam Kejriwal v. State of West Bengal & Anr. (2011) 3 SCC 581; 2011 (4) SCR 889; G. Sagar Suri & Anr. v. State of U.P. & Ors. (2000) 2 SCC 636; 2000 (1) SCR 417 – held inapplicable. G

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	Case Law Reference:		
A	AIR 1953 SC 325	relied on	Para 6
	AIR 1954 SC 375	relied on	Para 7
B	AIR 1957 SC 458	relied on	Para 8
	AIR 1957 SC 592	relied on	Para 8
	AIR 1958 SC 119	relied on	Para 9
C	AIR 1961 SC 578	relied on	Para 10
	AIR 1965 SC 1413	relied on	Para 11
	AIR 1965 SC 83	relied on	Para 12
	AIR 1965 SC 682	relied on	Para 13
D	AIR 1957 SC 747	relied on	Para 14
	AIR 1970 SC 771	relied on	Para 15
	AIR 1970 SC 962	relied on	Para 15
E	AIR 1956 SC 415	relied on	Para 15
	AIR 1965 SC 87	relied on	Para 15
	AIR 1970 SC 87	relied on	Para 15
F	AIR 2005 SC 626	relied on	Para 15
	AIR 1988 SC 1106	relied on	Para 16
	AIR 1993 SC 1188	relied on	Para 17
	AIR 1989 SC 1	relied on	Para 17
G	AIR 1991 SC 2010	relied on	Para 17
	(1995) 3SCC 273	relied on	Para 17
	(2001) 9 SCC 212	relied on	Para 17
H	AIR 1997 SC 1441	relied on	Para 18

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AIR 2001 SC 1092	relied on	Para 19	A
AIR 1983 SC 658	relied on	Para 19	
2001 (4) Suppl. SCR 209	relied on	Para 20	
AIR 2003 SC 791	relied on	Para 21	B
AIR 2003 SC 1253	relied on	Para 22	
AIR 2003 SC 2545	relied on	Para 23	
2011 (4) SCR 889	held inapplicable	Para 25	C
2000 (1) SCR 417	held inapplicable	Para 26	
2011 (2) SCR 364	relied on	Para 26	

CRIMINAL APPELLATE JURISDICTION : Criminal Appeal
No. 645 of 2012.

From the Judgment & Order dated 18.08.2011 of the High
Court of Gujarat at Ahmedabad in Criminal Misc. Application
No. 7807 of 2006.

Abhishek Singh, Samir Ali Khan for the Appellant. E

Rakesh Uttamchandra Upadhyay, Aarti Upadhyay, R.
Baliya, Hemantika Wahi, S. Panda for the Respondents.

The Judgment of the Court was delivered by F

DR. B.S. CHAUHAN, J. 1. This appeal has been
preferred against the impugned judgment and order dated
18.8.2011 passed by the High Court of Gujarat at Ahmedabad
in Criminal Misc. Application No. 7807 of 2006, by which the
High Court has dismissed the application filed by the present
appellant under Section 482 of Criminal Procedure Code, 1973
(hereinafter referred as 'Cr.P.C.') for quashing the I.CR No. 18
of 2004 and Criminal Case No. 5 of 2004 pending before the
Chief Judicial Magistrate, Patan, on the plea of double jeopardy
for the reason that the appellant has already been tried and H

A dealt with under the provisions of Section 138 of Negotiable Instruments Act, 1881 (hereinafter referred as 'N.I. Act') for the same offence.

B 2. Facts and circumstances giving rise to this appeal are that:

C A. Respondent No. 2 filed a complaint dated 22.10.2003 i.e. Criminal Case No. 1334 of 2003 under Section 138 of N.I. Act on the ground that the appellant had taken hypothecation loan of Rs. 20 lakhs and had not repaid the same. In order to meet the said liability, the appellant issued cheque bearing no. 59447 and on being presented, the cheque has been dishonoured.

D B. Subsequent thereto on 6.2.2004, the respondent no. 2 filed an FIR being I.C.R. No. 18 of 2004 under Sections 406/420 read with Section 114 of Indian Penal Code, 1860 (hereinafter referred as 'IPC') with the Sidhpur Police Station for committing the offence of criminal breach of trust, cheating and abetment etc.

E C. In the criminal case No.1334 of 2003 filed under Section 138 of N.I. Act, the trial court convicted the appellant. Aggrieved, appellant preferred Appeal No. 12 of 2006, before the District Judge wherein, he has been acquitted. Against the order of acquittal, respondent no. 2 has preferred Criminal Appeal No. 1997 of 2008 before the High Court of Gujarat which is still pending consideration.

G D. Appellant filed an application under Section 482 Cr.P.C., seeking quashing of ICR No. 18 of 2004 and Criminal Case No. 5 of 2004, pending before the Chief Judicial Magistrate, Patan, on the grounds, inter-alia, that it amounts to abuse of process of law. The appellant stood acquitted in criminal case under Section 138 of N.I. Act. Thus, he cannot be tried again for the same offence. In the facts of the case, doctrine of double jeopardy is attracted. The High Court H dismissed the said application.

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Hence, this appeal.

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3. Shri Abhishek Singh, learned counsel appearing for the appellant, has submitted that the ICR as well as the criminal case pending before the Chief Judicial Magistrate, Patan, is barred by the provisions of Section 300 Cr.P.C. and Section 26 of the General Clauses Act, 1897 (hereinafter called 'General Clauses Act') as the appellant has already been dealt with/tried under Section 138 of N.I. Act for the same offence. Thus, the High Court committed an error in not quashing the said ICR and the criminal case. It amounts to double jeopardy and, therefore, the appeal deserves to be allowed.

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4. On the contrary, Shri Rakesh Upadhyay, learned counsel appearing for the respondent no. 2 and Mr. S. Panda, learned counsel appearing for the State of Gujarat, have vehemently opposed the appeal contending that the provisions of Section 300 Cr.P.C. i.e. 'Doctrine of Double Jeopardy' are not attracted in the facts and circumstances of the case, for the reason, that the ingredients of the offences under Sections 406/420 read with Section 114 IPC are entirely distinct from the case under Section 138 of N.I. Act, and therefore, do not constitute the same offence. The appeal is devoid of any merit and liable to be dismissed.

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5. We have considered the rival submissions made by learned counsel for the parties and perused the record.

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The sole issue raised in this appeal is regarding the scope and application of doctrine of double jeopardy. The rule against double jeopardy provides foundation for the pleas of autrefois acquit and autrefois convict. The manifestation of this rule is to be found contained in Section 300 Cr.P.C; Section 26 of the General Clauses Act; and Section 71 I.P.C.

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Section 300(1) Cr.P.C. reads:

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A "A person who has once been tried by a Court of competent jurisdiction for an offence and convicted or acquitted of such offence shall, while such conviction or acquittal remains in force, not be liable to be tried again for the same offence, nor on the same facts for any other offence for which a different charge from the one made against him might have been made under sub-section (1) of Section 221, or for which he might have been convicted under sub-section (2) thereof."

C Section 26 of the General Clauses Act, 1897 reads:

"Provision as to offences punishable under two or more enactments. - Where an act or omission constitutes an offence under two or more enactments, then the offender shall be liable to be prosecuted and punished under either or any of those enactments, but shall not be liable to be punished twice for the same offence."

Section 71 of I.P.C. reads:

E "Limit of punishment of offence made up of several offences. - Where anything which is an offence is made up of parts, any of which parts is itself an offence, the offender shall not be punished with the punishment of more than one of such his offences, unless it be so expressly provided."

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G 6. In *Maqbool Hussain v. State of Bombay*, AIR 1953 SC 325, the Constitution Bench of this Court dealt with the issue wherein the central issue arose in the context of the fact that a person who had arrived at an Indian airport from abroad on being searched was found in possession of gold in contravention of the relevant notification, prohibiting the import of gold. Action was taken against him by the customs authorities and the gold seized from his possession was

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confiscated. Later on, a prosecution was launched against him in the criminal court at Bombay charging him with having committed the offence under Section 8 of the Foreign Exchange Regulation Act, 1947 (hereinafter called 'FERA') read with the relevant notification. In the background of these facts, the plea of "autrefois acquit" was raised seeking protection under Article 20(2) of the Constitution of India, 1950 (hereinafter called the 'Constitution'). This court held that the fundamental right which is guaranteed under Article 20 (2) enunciates the principle of "autrefois convict" or "double jeopardy" i.e. a person must not be put in peril twice for the same offence. The doctrine is based on the ancient maxim "nemo debet bis punire pro uno delicto", that is to say that no one ought to be twice punished for one offence. The plea of "autrefois convict" or "autrefois acquit" avers that the person has been previously convicted or acquitted on a charge for the same offence as that in respect of which he is arraigned. The test is whether the former offence and the offence now charged have the same ingredients in the sense that the facts constituting the one are sufficient to justify a conviction of the other and not that the facts relied on by the prosecution are the same in the two trials. A plea of "autrefois acquit" is not proved unless it is shown that the verdict of acquittal of the previous charge necessarily involves an acquittal of the latter.

7. The Constitution Bench of this Court in S.A.Venkataraman v. Union of India & Anr., AIR 1954 SC 375, explained the scope of doctrine of double jeopardy, observing that in order to attract the provisions of Article 20 (2) of the Constitution, there must have been both prosecution and punishment in respect of the same offence. The words 'prosecuted' and 'punished' are to be taken not distributively so as to mean prosecuted or punished. Both the factors must co-exist in order that the operation of the clause may be attractive.

8. In *Om Prakash Gupta v. State of U.P.*, AIR 1957 SC 458; and *State of Madhya Pradesh v. Veereshwar Rao*

A *Agnihotri*, AIR 1957 SC 592, this Court has held that prosecution and conviction or acquittal under Section 409 IPC do not debar trial of the accused on a charge under Section 5(2) of the Prevention of Corruption Act, 1947 because the two offences are not identical in sense, import and content.

B 9. In *Leo Roy Frey v. Superintendent, District Jail, Amritsar & Anr.*, AIR 1958 SC 119, proceedings were taken against certain persons in the first instance before the Customs Authorities under Section 167(8) of the Sea Customs Act and heavy personal penalties were imposed on them. Thereafter,
 C they were charged for an offence under Section 120-B IPC. This Court held that an offence under Section 120-B is not the same offence as that under the Sea Customs Act:

D "The offence of a conspiracy to commit a crime is a different offence from the crime that is the object of the conspiracy because the conspiracy precedes the commission of the crime and is complete before the crime is attempted or completed, equally the crime attempted or
 E completed does not require the element of conspiracy as one of its ingredients. They are, therefore, quite separate offences."

(Emphasis added)

F 10. In *The State of Bombay v. S.L. Apte and Anr.* AIR 1961 SC 578, the Constitution Bench of this Court while dealing with the issue of double jeopardy under Article 20(2), held:

G "To operate as a bar the second prosecution and the consequential punishment thereunder, must be for "the same offence". The crucial requirement therefore for attracting the Article is that the offences are the same i.e. they should be identical. If, however, the two offences are distinct, then notwithstanding that the allegations of facts in the two complaints might be substantially similar, the

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benefit of the ban cannot be invoked. It is, therefore, necessary to analyse and compare not the allegations in the two complaints but the ingredients of the two offences and see whether their identity is made out.

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The next point to be considered is as regards the scope of Section 26 of the General Clauses Act. Though Section 26 in its opening words refers to "the act or omission constituting an offence under two or more enactments", the emphasis is not on the facts alleged in the two complaints but rather on the ingredients which constitute the two offences with which a person is charged. This is made clear by the concluding portion of the section which refers to "shall not be liable to be punished twice for the same offence". If the offences are not the same but are distinct, the ban imposed by this provision also cannot be invoked." (Emphasis added)

11. In *Roshan Lal & Ors. v. State of Punjab*, AIR 1965 SC 1413, the accused had caused disappearance of the evidence of two offences under sections 330 and 348 IPC and, therefore, he was alleged to have committed two separate offences under section 201 IPC. It was held that neither section 71 IPC nor section 26 of the General Clauses Act came to the rescue of the accused and the accused was liable to be convicted for two sets of offences under section 201 IPC, though it would be appropriate not to pass two separate sentences.

A similar view has been reiterated by this Court in *Kharkan & Ors. v. State of U.P.*, AIR 1965 SC 83.

12. In *Bhagwan Swarup Lal Bishan Lal v. The State of Maharashtra*, AIR 1965 SC 682, while dealing with the issue, held:

"The previous case in which this accused was convicted

A was in regard to a conspiracy to commit criminal breach
of trust in respect of the funds of the Jupiter and that case
was finally disposed of by this Court in *Sardul Singh*
Caveeshar v. State of Bombay, AIR 1957 SC 747.
B Therein it was found that Caveeshar was a party to the
conspiracy and also a party to the fraudulent transactions
entered into by the Jupiter in his favour. The present case
relates to a different conspiracy altogether. The conspiracy
in question was to lift the funds of the Empire, though its
C object was to cover up the fraud committed in respect of
the Jupiter. Therefore, it may be that the defalcations made
in Jupiter may afford a motive for the new conspiracy, *but*
the two offences are distinct ones. Some accused may be
common to both of them, some of the facts proved to
D establish the Jupiter conspiracy may also have to be
proved to support the motive for the second conspiracy.
The question is whether that in itself would be sufficient to
make the two conspiracies the one and the same
offence....

E The two conspiracies are distinct offences. It cannot
even be said that some of the ingredients of both the
conspiracies are the same. The facts constituting the
Jupiter conspiracy are not the ingredients of the offence
of the Empire conspiracy, but only afford a motive for the
latter offence. Motive is not an ingredient of an offence. The
F proof of motive helps a court in coming to a correct
conclusion when there is no direct evidence. Where there
is direct evidence for implicating an accused in an offence,
the absence of proof of motive is not material. *The*
ingredients of both the offences are totally different and
G *they do not form the same offence within the meaning of*
Article 20(2) of the Constitution and, therefore, that Article
has no relevance to the present case." (Emphasis
added)

H 13. In *The State of A.P. v. Kokkiligada Meeraiah & Anr.*,

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AIR 1970 SC 771, this Court while having regard to Section 403 Cr.P.C., 1898, held: A

"The following important rules emerge from the terms of Section 403 of the Code of Criminal Procedure:

(1) An order of conviction or acquittal in respect of any offence constituted by any act against or in favour of a person does not prohibit a trial for any other offence constituted by the same act which he may have committed, if the court trying the first offence was incompetent to try that other offence. B C

(2) If in the course of a transaction several offences are committed for which separate charges could have been made, but if a person is tried in respect of some of those charges, and not all, and is acquitted or convicted, he may be tried for any distinct offence for which at the former trial a separate charge may have been, but was not, made. D

(3) If a person is convicted of any offence constituted by any act, and that act together with the consequences which resulted therefrom constituted a different offence, he may again be tried for that different offence arising out of the consequences, if the consequences had not happened or were not known to the court to have happened, at the time when he was convicted. E F

(4) A person who has once been tried by a Court of competent jurisdiction for an offence and has been either convicted or acquitted shall not be tried for the same offence or for any other offence arising out of the same facts, for which a different charge from the one made against him might have been made or for which he might have been convicted under the Code of Criminal Procedure." (Emphasis added) G

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A 14. The Constitution Bench of this Court in *The Assistant Collector of the Customs, Bombay & Anr. v. L. R. Melwani & Anr.* AIR 1970 SC 962, repelled the contention of the respondents therein that their criminal prosecution for alleged smuggling was barred because proceedings were earlier
 B instituted against them before Collector of Customs. It was observed that neither the adjudication before the Collector of Customs was a prosecution, nor the Collector of Customs was a Court. Therefore, neither the rule of *autrefois acquit* can be invoked, nor the issue estoppel rule was attracted. The issue
 C estoppel rule is a facet of doctrine of *autrefois acquit*.

15. This Court has time and again explained the principle of issue estoppel in a criminal trial observing that where an issue of fact has been tried by a competent court on an earlier occasion and a finding has been recorded in favour of the
 D accused, such a finding would constitute an estoppel or *res judicata* against the prosecution, not as a bar to the trial and conviction of the accused for a different or distinct offence, but as precluding the acceptance/reception of evidence to disturb the finding of fact when the accused is tried subsequently for a
 E different offence. This rule is distinct from the doctrine of double jeopardy as it does not prevent the trial of any offence but only precludes the evidence being led to prove a fact in issue as regards which evidence has already been led and a specific finding has been recorded at an earlier criminal trial. Thus, the
 F rule relates only to the admissibility of evidence which is designed to upset a finding of fact recorded by a competent court in a previous trial on a factual issue. (Vide: *Pritam Singh & Anr. v. The State of Punjab*, AIR 1956 SC 415; *Manipur Administration, Manipur v. Thokchom Bira Singh*, AIR 1965
 G SC 87; *Workmen of the Gujarat Electricity Board, Baroda v. Gujarat Electricity Board, Baroda*, AIR 1970 SC 87; and *Bhanu Kumar Jain v. Archana Kumar & Anr.*, AIR 2005 SC 626).

H 16. In *V.K. Agarwal v. Vasantraj Bhagwanji Bhatia & Ors.*, AIR 1988 SC 1106, wherein the accused were prosecuted

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under Customs Act, 1962 (hereinafter referred to as 'Customs Act') and subsequently under Gold (Control) Act, 1968, (hereinafter called as 'Gold (Control) Act') it was held that the ingredients of the two offences are different in scope and content. The facts constituting the offence under the Customs Act are different and are not sufficient to justify the conviction under the Gold (Control) Act. It was held that what was necessary is to analyse the ingredients of the two offences and not the allegations made in the two complaints.

17. In *M/s. P.V. Mohammad Barmay Sons v. Director of Enforcement* AIR 1993 SC 1188, it was held:

"The further contention that under the Sea Custom Act for the self same contravention, the penalty proceedings terminated in favour of the appellant, is of little avail to the appellant for the reasons that two Acts operate in different fields, one for contravention of FERA and the second for evasion of excise duty. The mere fact that the penalty proceedings for evasion of the excise duty had ended in favour of the appellant, does not take away the jurisdiction of the enforcement authorities under the Act to impose the penalty in question. The doctrine of double jeopardy has no application."

(See also: *State of Bihar v. Murad Ali Khan & Ors.*, AIR 1989 SC 1; *Union of India etc. etc. v. K.V. Jankiraman etc. etc.*, AIR 1991 SC 2010; *State of Tamil Nadu v. Thiru K.S. Murugesan & Ors.*, (1995) 3 SCC 273; and *State of Punjab & Anr. v. Dalbir Singh & Ors.*, (2001) 9 SCC 212).

18. In *A.A. Mulla & Ors. v. State of Maharashtra & Anr.*, AIR 1997 SC 1441, the appellants were charged under Section 409 IPC and Section 5 of the Prevention of Corruption Act, 1947 for making false panchnama disclosing recovery of 90 gold biscuits on 21-9-1969 although according to the prosecution case the appellants had recovered 99 gold biscuits. The appellants were tried for the same and acquitted. The

A appellants were also tried for offence under Section 120-B IPC,
 Sections 135 and 136 of the Customs Act, Section 85 of the
 Gold (Control) Act and Section 23(1-A) of FERA and Section
 5 of Import and Export (Control) Act, 1947. The appellants filed
 B an application before the Judicial Magistrate contending that
 on the selfsame facts they could not be tried for the second time
 in view of Section 403 of the Code of Criminal Procedure,
 1898 (corresponding to Section 300 Cr.P.C.). This Court held:

C "After giving our careful consideration to the facts and
 circumstances of the case and the submissions made by
 the learned counsel for the respective parties, it appears
 to us that the ingredients of the offences for which the
 appellants were charged in the first trial are entirely
 different. The second trial with which we are concerned in
 D this appeal, envisages a different fact-situation and the
 enquiry for finding out facts constituting offences under the
 Customs Act and the Gold (Control) Act in the second trial
 is of a different nature..... Not only the ingredients of
 offences in the previous and the second trial are different,
 the factual foundation of the first trial and such foundation
 E for the second trial is also not indented (sic). Accordingly,
 the second trial was not barred under Section 403 CrPC
 of 1898 as alleged by the appellants." (Emphasis added)

F 19. In *Union of India & Ors. v. Sunil Kumar Sarkar*, AIR
 2001 SC 1092, this Court considered the argument that if the
 punishment had already been imposed for Court Martial
 proceedings, the proceedings under the Central Rules dealing
 with disciplinary aspect and misconduct cannot be held as it
 would amount to double jeopardy violating the provisions of
 G Article 20 (2) of the Constitution. The Court explained that the
 Court Martial proceedings deal with penal aspect of the
 misconduct while the proceedings under the Central Rules deal
 with the disciplinary aspect of the misconduct. The two
 proceedings do not over-lap at all and, therefore, there was no
 H question of attracting the doctrine of double jeopardy. While

deciding the said case, the court placed reliance upon its earlier judgment in *R. Viswan & Ors. v. Union of India & Ors.*, AIR 1983 SC 658. A

20. In *Union of India & Anr. v. P.D. Yadav*, (2002) 1 SCC 405, this Court dealt with the issue of double jeopardy in a case where the pension of the official, who stood convicted by a Court-Martial, had been forfeited. The Court held: B
"This principle is embodied in the well-known maxim *nemo debet bis vexari si constat curiae quod sit pro una et eadem causa*, meaning no one ought to be vexed twice if it appears to the court that it is for one and the same cause. C
Doctrine of double jeopardy is a protection against prosecution twice for the same offence. Under Articles 20-22 of the Indian Constitution, provisions are made relating to personal liberty of citizens and others..... Offences such as criminal breach of trust, misappropriation, cheating, D
defamation etc., may give rise to prosecution on criminal side and also for action in civil court/ other forum for recovery of money by way of damages etc., unless there is a bar created by law. In the proceedings before General Court Martial, a person is tried for an offence of E
misconduct and whereas in passing order under Regulation 16 (a) for forfeiting pension, a person is not tried for the same offence of misconduct after the punishment is imposed for a proven misconduct by the F
General Court Martial resulting in cashiering, dismissing or removing from service. Only further action is taken under Regulation 16 (a) in relation to forfeiture of pension. Thus, punishing a person under Section 71 of the Army Act and making order under Regulation 16 (a) are entirely different. G
Hence, there is no question of applying principle of double jeopardy to the present cases."

21. In *State of Rajasthan v. Hat Singh & Ors.* AIR 2003 SC 791, this Court held that as the offence of glorification of Sati under Section 5 of the Rajasthan Sati (Prevention) Act. H

- A 1987, is different from the offence of violation of prohibitory order issued under Section 6 thereof, the doctrine of double jeopardy was not attracted for the reason that even if prohibitory order is promulgated, a subsequent criminal act even if falls under Section 5 could not be covered under Section 6(3) of the said Act. Doctrine of double jeopardy is enshrined in Section 300 Cr.P.C. and Section 26 of the General Clauses Act. Both the provisions employ the expression "same offence".

- C 22. Similar view has been reiterated by this Court in *State of Haryana v. Balwant Singh*, AIR 2003 SC 1253, observing that there may be cases of misappropriation, cheating, defamation etc. which may give rise to prosecution on criminal side and also for action in civil court/other forum for recovery of money by way of damages etc. Therefore, it is not always necessary that in every such case the provision of Article 20(2) of the Constitution may be attracted.

- E 23. In *Hira Lal Hari Lal Bhagwati v. C.B.I., New Delhi*, AIR 2003 SC 2545, this Court while considering the case for quashing the criminal prosecution for evading the customs duty, where the matter stood settled under the Kar Vivad Samadhan Scheme 1988, observed that once the tax matter was settled under the said Scheme, the offence stood compounded, and prosecution for evasion of duty, in such a circumstance, would amount to double jeopardy.

- F 24. In view of the above, the law is well settled that in order to attract the provisions of Article 20(2) of the Constitution i.e. doctrine of *autrefois acquit* or Section 300 Cr.P.C. or Section 71 IPC or Section 26 of General Clauses Act, ingredients of the offences in the earlier case as well as in the latter case must be the same and not different. The test to ascertain whether the two offences are the same is not identity of the allegations but the identity of the ingredients of the offence. Motive for committing offence cannot be termed as ingredients of offences to determine the issue. The plea of *autrefois acquit* is not proved unless it is shown that the judgment of acquittal

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in the previous charge necessarily involves an acquittal of the latter charge. A

25. In *Radheshyam Kejriwal v. State of West Bengal & Anr.*, (2011) 3 SCC 581, while dealing with the proceedings under the provisions of Foreign Exchange Regulation Act, 1973, this Court quashed the proceedings (by a majority of 2:1) under Section 56 of the said Act because adjudication under Section 51 stood finalised. The Court held : B

"The ratio which can be culled out from these decisions can broadly be stated as follows: C

(i) Adjudication proceedings and criminal prosecution can be launched simultaneously;

(ii) Decision in adjudication proceedings is not necessary before initiating criminal prosecution; D

(iii) Adjudication proceedings and criminal proceedings are independent in nature to each other;

(iv) The finding against the person facing prosecution in the adjudication proceedings is not binding on the proceeding for criminal prosecution; E

(v) Adjudication proceedings by the Enforcement Directorate is not prosecution by a competent court of law to attract the provisions of Article 20(2) of the Constitution or Section 300 of the Code of Criminal Procedure; F

(vi) The finding in the adjudication proceedings in favour of the person facing trial for identical violation will depend upon the nature of finding. If the exoneration in adjudication proceedings is on technical ground and not on merit, prosecution may continue; and G

(vii) In case of exoneration, however, on merits where the allegation is found to be not sustainable at all and the H

A person held innocent, criminal prosecution on the same set of facts and circumstances cannot be allowed to continue, the underlying principle being the higher standard of proof in criminal cases."

B The ratio of the aforesaid judgment is not applicable in this case for the reason that proceedings under Section 138 of N.I. Act are still sub judice as the appeal is pending and the matter has not attained finality.

C 26. Learned counsel for the appellant has further placed reliance on the judgment in *G. Sagar Suri & Anr. v. State of U.P. & Ors.*, (2000) 2 SCC 636, wherein during the pendency of the proceedings under Section 138 N.I. Act, prosecution under Sections 406/420 IPC had been launched. This Court quashed the criminal proceedings under Sections 406/420
D IPC, observing that it would amount to abuse of process of law. In fact, the issue as to whether the ingredients of both the offences were same, had neither been raised nor decided. Therefore, the ratio of that judgment does not have application on the facts of this case.

E Same remained the position so far as the judgment in *Kolla Veera Raghav Rao v. Gorantla Venkateswara Rao & Anr.*, (2011) 2 SCC 703, is concerned. It has been held therein that once the conviction under Section 138 of N.I. Act has been
F recorded, the question of trying a same person under Section 420 IPC or any other provision of IPC or any other statute is not permissible being hit by Article 20(2) of the Constitution and Section 300(1) Cr.P.C.

G 27. Admittedly, the appellant had been tried earlier for the offences punishable under the provisions of Section 138 N.I. Act and the case is sub judice before the High Court. In the instant case, he is involved under Sections 406/420 read with Section 114 IPC. In the prosecution under Section 138 N.I. Act, the mens rea i.e. fraudulent or dishonest intention at the time
H of issuance of cheque is not required to be proved. However,

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in the case under IPC involved herein, the issue of mens rea A
may be relevant. The offence punishable under Section 420 IPC
is a serious one as the sentence of 7 years can be imposed.
In the case under N.I. Act, there is a legal presumption that the
cheque had been issued for discharging the antecedent liability B
and that presumption can be rebutted only by the person who
draws the cheque. Such a requirement is not there in the
offences under IPC. In the case under N.I. Act, if a fine is
imposed, it is to be adjusted to meet the legally enforceable
liability. There cannot be such a requirement in the offences C
under IPC. The case under N.I. Act can only be initiated by filing
a complaint. However, in a case under the IPC such a conditio
is not necessary.

28. There may be some overlapping of facts in both the
cases but ingredients of offences are entirely different. Thus, D
the subsequent case is not barred by any of the aforesaid
statutory provisions.

The appeal is devoid of any merit and accordingly
dismissed.

D.G.

Appeal dismissed.

E