

**NIA S. 138 - Pleadings - Reply - In the pleadings in the complaint relating to the legal notice served by the complainant and the reply sent thereto by the accused - Only mention of reply to legal notice made - Complainant did not disclose the contents of the reply and drew a veil over the fact mention in the reply that the account was closed on account of order passed by the NCLT under the IBC - Pleadings Missed an important aspect of the case - Only stand of complainant in the present petition is that since the cheque is dishonoured, therefore, the prosecution of the petitioner accused is inevitable - Court has no hesitation in holding that on the date when the cheques were presented by the complainant to the drawee-Bank, the account holder was not maintaining the said account - Cannot be said that the offence punishable under [Section 138](#) NI Act would be made out**

**IBC S. 14**

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[2019 PLRonline 3406](#)