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Section 142(2)(a), amended through the Negotiable Instruments (Amendment) Second Ordinance, 2015, vests [jurisdiction](#) for initiating proceedings for the offence under [Section 138](#) of the Negotiable Instruments Act, inter alia in the territorial jurisdiction of the Court, where the cheque is delivered for collection (through an account of the branch of the bank where the payee or holder in due course maintains an account)The conjoint reading of the newly inserted provision of the N.I Act and the [judgment](#) of the Supreme Court in Bridgestone India Private Limited it is vividly clear that the newly inserted provisions of the N.I Act are applicable with retrospective effect of 15.6.2015 and the decision of the Supreme Court in the case of Dashrath Rupsingh Rathod is statutorily superseded.

**Gautam Industrial Corporation Pvt Ltd Thro' Naresh Annraj Bhansali (Deceased) Vs State Of Gujarat, 05 Aug 2016, 2017 1 Glr 793**

Tags: [NIA S. 138](#), [NIA S. 138 - Jurisdiction](#), [NIA S. 142](#)