

1314

1. Dist. SR PS. Bagdogra Year 2023 FIR No. 214/23 Date 22-05-23

2. i) Act Sections 406/420 IPC. ii) Act Sections

iii) Act Sections iv) Others Acts & Sections

3. (a) Occurrence of offence : Day since 2018/19 Date From not noted Date To

Time Period Time From Time To

(b) Information received at P.S. Date 22-05-23 Time 13-25 hrs

(c) General Diary Reference : Entry No (s) 1089 Time 13-25 hr.

4. Type of Information Written / Oral

5. Place of Occurrence : (a) Direction and Distance from P.S. Beat No.

(b) Address Defence Colony, Bagdogra Post Darjeeling

(c) In case outside limit of this Police Station. then the Name of the P.S. District

6. Complainant / Informant :

(a) Name Smt. Jayshree Bhardwaj (M.No. 9475959840)

(b) Father's / Husband's Name Sri Madhu Sudan Sharma

(c) Date / Year of Birth (d) Nationality Indian

(e) Passport No. Date of Issue : Place of Issue

(f) Occupation

(g) Address 4 H.D. Lane Road, Jaylal Nursing Doss, Darjeeling

Pin - 734101.

7. Details of known / suspected / unknown accused with full particulars

(Attach separate sheet, if necessary) :

① Sandeep Kumar Jha (Chartered Accountant)
office address - at Defence Colony, Bagdogra, Darjeeling

8. Reasons for delay in reporting by the Complainant / Information

9. Particulars of properties stolen / involved (Attach separate sheet, if necessary) :

10. Total value of properties stolen / involved

11. Inquest Report / U.D. Case No. If any

12. FIR Contents (Attach separate sheets, if required) The original complaint of the complainant which is treated as FIR is reproduced overleaf.

13. Action Taken : Since the above report reveals commission of offence(s) as mentioned at item No. 2., Registered the case and took up the investigation / directed PSI Amit Saiba to take up

investigation / refused investigation / transferred to P.S. on point of

jurisdiction. FIR read over to the Complainant / Informant, admitted to be correctly recorded and a copy given to the Complainant / informant free of cost.

Noted in written complaint

14. Signature / Thumb impression of the Complainant / Informant 9475959840

Signature of the Officer-in-Charge, Police Station

Name Debabrata Khan

Rank : No. SI of Police

15. Date & Time of despatch to the court : 22-05-23

Received on 22-05-23 at 13:25 hr
vide BOP R. QOR No-1089 dt 22-5-23
1 of 4 and started Bagdogra R-1085
No-214/23 dt-22-05-23 U/S 406/420
IPC and entrusted to PSI Amit
Sinha to investigate the case.

[Signature]
22-05-23

Officer-in-charge

Date: 22.05.2023

Bagdogra P.S., SLG
Siliguri Metropolitan Police

To .
The Officer-In-Charge,
Bagdogra Police Station,
Bagdogra
District- Darjeeling
West Bengal

Subject: Written Complaint

Sir,

I, Smt. JayshreeBhardwaj, wife of Madhu Sudan Sharma residing at 4 H. D. Lama Road, Jaylal Nursing Dass, Darjeeling, PIN- 734101, Within the State of West Bengal, aged about 54 Years, would like to bring the following facts to your kind notice:-

1. That having various ailments due to old age, considerable amount of money is required for medical treatment and proper livelihood, I had no other option but to start small business of catering to earn my living on and from the period 2018-19 under the name and style of business M/s Annapurna Caterer.
2. That I have been informed that in order to work with Govt. Authorities, proper documentation and registration under GST, etc. is a pre-requisite factor.
3. That due to lack of proper knowledge of documentation and registrations, I was looking for a professional in these aspects who could guide me and handle my GST, Income Tax, accounting, etc.
4. That in order to get catering contract of Darjeeling Police Commissionerate, I went to their office and there, one person named Sandeep Kumar Jha introduced himself as Chartered Accountant and assured me that he shall look after my accounting, Income Tax, GST and GST registration shall be

That being a layman, I entrusted CA Sandeep Kumar Jha with GST registration and accounting and signed in various forms and documents as per his instruction and he obtained GST Registration from appropriate authority within few days as assured. In the process he gained my full trust and I appointed him as my consultant of Income Tax, GST and Accounting including filing of periodical returns paying due taxes. I used to hand over cash and transfer fund through bank whenever and whatever amount he told in lieu of payment of tax and other official expenses.

That in the month of September, 2022 I went to Union bank of India, Sevoke Road Branch where my current account in the name M/s Annapurna Caterer is maintained for transacting and was astonished to find that my said account has been blocked. On query I got to know that my said account was attached by Deputy Commissioner of Revenue, West Bengal State Tax, Darjeeling Charge against recovery of my liability towards payment of GST.

That on hearing the said information from banking authority I directly went to Bagdogra to meet CA Sandeep Kumar Jha in his office situated at Defence Colony, Bagdogra, District- Darjeeling. The office of CA Sandeep Kumar Jha was closed. For the next seven days or more I regularly visited his office premises but it remained closed. I had also called him several times on his given mobile number but he did not respond to my calls and mostly the mobile phone remained switch off. Subsequently I enquired from local people and his neighbours and found that several people had asked about him in recent past and also that he had cheated many of his clients and misappropriated funds and is absconding.

That since I am an old lady and does not have knowledge of computers and online affairs, CA Sandeep Kumar Jha had my Income Tax Password, GST Portal Password, e-mail password and I did not have access to any of them. He often used to call and ask money for paying taxes and I paid him in good faith, sometimes in cash, sometimes from by bank account into his account.

9. That subsequent to having knowledge of CA Sandeep Kumar Jha of misappropriation of client's funds I appointed another professional to check my affairs of business. It is seen that the amounts paid to CA Sandeep Kumar Jha with regard to payment of Income Tax and GST has not been remitted to Govt. exchequer. To mention Rs. 541224.00 (Rupees Five Lakhs Forty One Thousand Two Hundred Twenty Four only) paid through bank account on three occasions [i.e. on 29.08.2019 of Rs.200000.00 (Rupees Two Lakhs Only), on 15.01.2020 Rs.200000.00 (Rupees Two Lakhs Only) and on 25.02.2020 Rs.141224.00 (Rupees One Lakh Forty One Thousand Two Hundred Twenty Four Only)] and Rs.25000.00 (Rupees Twenty Five Thousand Only) on 25.10.2019 and Rs.50000.00 (Rupees Fifty Thousand Only) on 14.12.2019 Paid by cash has been misappropriated by him.
10. That on receipt of information of bank attachment by GST department, I visited GST office situated at Matigara. From there I got to know that many correspondences were send by them in my GST Portal and given e-mail regarding hearing of cases and payment of taxes but since CA Sandep Kumar Jha only had access to GST Portal and e-mail ID, I had no knowledge about such correspondences. CA Sandeep Kumar Jha had not complied or attended any of such proceedings neither informed me of such notices of GST department. It is worthwhile to mention herein that from the GST Department itself, I came to know that e-mail submitted with the department was sandeepjha04041984@gmail.com and address of principal place of business of Annapurna Caterer was Defence Colony, Bagdogra, District- Darjeeling i.e. his chamber address. Be it mentioned that even the contact number updated with the GST department, was that of the said CA Sandeep Kumar Jha and as such I had no inkling to the whereabouts of my GST and other liabilities.
11. That from the time I got informed from Bank Authorities about blocking of my said account by the GST Department I went every week and conform to know the reason behind such blocking and since I could not contact CA Sandeep Kumar Jha who was looking after all these, much time has lapsed. Thereafter I found out the address of GST Department which is at Matigara and met concerned authority. From there I came to know that there was a demand for the year 2018-19 against my firm Annapurna Caterers which arose due to a work shown against my firm by Superintendent of Police, Darjeeling. But during that year 2018-19, I had not provided any catering

service to Superintendent of Police, Darjeeling. So again I went Darjeeling to enquire about it and the officials there checked and confirmed me verbally that there was no work. Again I came to Siliguri to inform GST Officer that there was no work done on year 2018-19 but he told that time to file appeal against said demand has expired. In the mean time I continuously searched for CA Sandeep Kumar Jha so that he could help me and advice in this situation. For all these facts and circumstances mentioned hereinabove and due to lack of knowledge and experience in these matters, the submission of this written compliant before your good office took such long time.

12. That before proceeding with any legal step I once again visited the office of CA Sandeep Kumar Jha at Defence Colony, Bagdogra, District- Darjeeling, Pin- 734101 within the State of West Bengal on 8th of May, 2023 i.e. Monday but his office was closed.
13. Under the above circumstances it is requested to investigate the matter and take immediate and appropriate legal action against CA Sandeep Kumar Jha. Defence Colony, Bagdogra, District- Darjeeling, Pin- 734101 within the State of West Bengal.

Your kind and quick action is highly solicited.

Thanking you,

~~Yours faithfully,~~

(Jayshree Bhardwaj)
Mobile No. 9475959840

Thanking You
Yours Faithfully,
Jayshree Bhardwaj

JAYSHREE BHARDWAJ
Mobile No. 9475959840

Copy to:

The Commissioner of Police,
Siliguri Police Commissionerate,
Police Line, Mallaguri,
Siliguri - 734010.