

2026 LiveLaw (SC) 11

**IN THE SUPREME COURT OF INDIA
CRIMINAL APPELLATE JURISDICTION**

SANJAY KUMAR; J., ALOK ARADHE; J.

Special Leave Petition (Criminal) No. 9198 of 2019; January 6, 2026

The State (NCT) of Delhi versus Khimji Bhai Jadeja

Criminal Procedure Code, 1973 – Section 154, 218, 219, 220, and 223 – Registration of FIR and Joinder of Charges– Whether multiple acts of cheating against numerous investors in a criminal conspiracy require separate FIRs or can be clubbed into a single FIR – Held: Where a criminal conspiracy is alleged leading to multiple acts of cheating against different individuals, registering one FIR and treating subsequent complaints as statements under Section 161 CrPC is a correct course of action - The "triple tests" to determine if acts form the 'same transaction' are: (1) unity of purpose and design; (2) proximity of time and place; and (3) continuity of action - If the Magistrate finds the acts constitute the 'same transaction', consolidated charges can be framed under Sections 220(1) and 223(a) & (d) CrPC.

Criminal Procedure Code, 1973 – Rights of Complainants/Witnesses – Concern that treating complainants as witnesses in a single FIR deprives them of legal remedies – Held: Complainants treated as witnesses are entitled to file protest petitions if a closure report is filed or if the Magistrate intends to discharge the accused. The Magistrate is bound to consider such petitions on merits – Held: Requiring registration of individual FIRs for every victim in mass-cheating cases would lead to an unnecessary multiplicity of proceedings, which is not in the larger public interest or the interest of the State – Appeal allowed. [Relied on *mish Devgan vs. Union of India and others* (2021) 1 SCC 1; *Andhra Pradesh vs. Cheemalapati Ganeswara Rao* (1964) 3 SCR 297; *Paras 15-22*]

[Arising out of impugned final judgment and order dated 08-07-2019 in CRLR No. 1/2014 passed by the High Court of Delhi at New Delhi]

Mr. R. Basant, Amicus Curiae

For Petitioner(s) Mrs. Aishwarya Bhati, A.S.G. Mr. Mukesh Kumar Maroria, AOR Ms. Rekha Pandey, Adv. Ms. Priyanka Das, Adv. Ms. Vishakha, Adv. Ms. Chitrangda Rashtravara, Adv. Ms. Shreya Jain, Adv.

J U D G M E N T

SANJAY KUMAR, J

1. Leave granted.

2. The State (NCT) of Delhi is aggrieved by the judgment dated 08.07.2019, whereby a Division Bench of the High Court of Delhi answered Criminal Reference No. 1 of 2014. By the said reference, the learned Additional District & Sessions Judge – II, North-West District, Rohini Courts, Delhi¹, had referred three questions of law to the High Court of Delhi for its decision, under Section 395(2) of the Code of Criminal Procedure, 1973². The questions read as under: -

‘a. Whether in a case of inducement, allurement and cheating of large number of investors/depositors in pursuance to a criminal conspiracy, each deposit by an investor constitutes a separate and individual transaction or all such transactions can be

¹For short, ‘Additional Sessions Judge’

²For short, ‘CrPC’

amalgamated and clubbed into a single FIR by showing one investor as complainant and others as witnesses?

b. If in case the Hon'ble Court concludes that each deposit has to be treated as separate transaction, then how many such transactions can be amalgamated into one charge sheet?

(Note: - As per the provisions of Section 219 CrPC and as observed by the Hon'ble Apex Court in the case of Narinderjit Singh Sahni & anr. vs. Union of India & ors., only three transactions in a particular year can be clubbed in a single charge sheet).

c. Whether under the given circumstances the concept of maximum punishment of seven years for a single offence can be pressed into service by the accused by clubbing and amalgamating all the transactions into one FIR with maximum punishment of seven years?

(Note: - If this is done, this would be in violation of concept of Proportionality of Punishment as provided in the Code of Criminal Procedure. In the case of Narinderjit Singh Sahni vs. Union of India & ors., it has been observed by the Hon'ble Supreme Court that this cannot be done but in case if we go by the *ratio* laid down by the Delhi High Court in the case of State vs. Ramesh Chand Kapoor this is possible. Hence, this aspect requires an authoritative pronouncement by a larger Bench).'

3. The Division Bench answered the questions as follows: -

'.... Thus, our answer to Question (a) is that in a case of inducement, allurement and cheating of large number of investors/depositors in pursuance to a criminal conspiracy, each deposit by an investor constitutes a separate and individual transaction. All such transactions cannot be amalgamated and clubbed into a single FIR by showing one investor as the complainant and others as witnesses. In respect of each such transaction, it is imperative for the State to register a separate FIR if the complainant discloses commission of a cognizable offence.

.... Thus, our answer to question (b) is that in respect of each FIR, a separate final report (and wherever necessary supplementary/further charge sheet(s)) have to be filed, and there is no question of amalgamation of the final reports that may be filed in respect of different FIRs. The amalgamation, strictly in terms of Section 219 Cr.P.C., would be considered by the Court/Magistrate at the stage of framing of charge, since Section 219(1) mandates that where the requirements set out in the said Section are met, the accused "may be charged with, and tried at one trial for, any number of them not exceeding three".

.... In our view, the aforesaid question [*sic*, (c)] does not survive in view of the answer to question (a) and (b). It would be for the Trial Court to consider the sentence to which the convict may be subjected as per law, keeping in view the well settled principles of sentencing. In this regard, we may only refer to Section 31 of the Cr.P.C. which, *inter alia*, provides that when a person is convicted at one trial of two or more offences, the Court, may subject to the provisions of Section 71 IPC, sentence him for such offences to the several punishments prescribed therefore which such Court is competent to inflict. It further provides that such punishments, which consist of imprisonment, would commence one after the expiration of the other, unless the Court directs that such punishments shall run concurrently. The limitation on the quantum of sentence is prescribed by sub-section 2 of Section 31 of the Cr.P.C., but the same would apply in respect of convictions at one trial of two or more offences. However, where the trials are multiple, which result into multiple convictions, the *proviso* to Section 31 (2) would have no application.'

4. The State filed the present appeal assailing these answers. By order dated 25.11.2019, this Court stayed the operation of the impugned judgment. Mr. R. Basant, learned senior counsel, was requested to assist the Court as an *amicus curiae*. Despite

service of notice, Khimji Bhai Jadeja, the respondent, did not enter appearance before this Court.

5. The reference by the learned Additional Sessions Judge arose in the context of FIR No. 89 of 2009 registered on 01.06.2009 by the Economic Offences Wing of the Delhi Police under Sections 420 and 120B of the Indian Penal Code, 1860³, at the behest of one Rajesh Kumar. His complaint was that Ashok Jadeja and his accomplices, one of whom was Khimji Bhai Jadeja, the respondent herein, had falsely represented that Ashok Jadeja was blessed with the divine power of *Sikotar Mata* to triple money in a few days. A large number of people were stated to have been induced to invest their monies and were ultimately duped. During the investigation into this complaint, it was found that altogether 1,852 victims had been cheated of their monies, to the tune of ₹46.40 crores. The other 1851 complaints were clubbed with FIR No. 89 of 2009 and those complainants were made witnesses by treating their complaints as statements. On 09.02.2014, the Delhi Police filed a charge sheet against 15 persons. Six more supplementary charge sheets came to be filed between 2014 and 2025. Meanwhile, when Khimji Bhai Jadeja, the respondent herein, filed a petition in 2014 seeking bail, the learned Additional Sessions Judge framed the aforesaid three questions of law, *vide* order dated 14.03.2014, and referred them to the High Court for appropriate decision under Section 395(2) CrPC, leading to that reference being answered by way of the impugned judgment.

6. The Division Bench of the High Court was of the opinion that registering a single FIR and treating the other complainants as witnesses would result in deprivation of the rights of such complainants to pursue their individual complaints. The Bench conceded that they could, at the most, be treated as witnesses to establish the criminal conspiracy, but treating them only as witnesses would deprive them of the right to file protest petitions in the event a closure report was filed by the police in the sole FIR that was registered or if the Magistrate concerned did not accept the final report and discharged the accused. It was on this basis that the Division Bench answered question (a) by concluding that such complaints could not be amalgamated into one FIR by treating all such complainants as witnesses therein. Apropos question (b), the Bench opined that the police could not club separate offences investigated under separate FIRs into one final report and that a separate final report had to be filed in relation to each FIR. Referring to Section 219 CrPC, the Bench opined that amalgamation thereunder could be considered by the Magistrate concerned at the stage of framing of charges, upto a maximum of three. As regards question (c), the Bench opined that it would be for the Trial Court to consider the sentence that could be imposed on a convicted accused in accordance with the well-settled principles of sentencing and the legal provisions relevant thereto.

7. The learned Additional Solicitor General, appearing for the appellant-State, would contend that a conspiracy to procure deposits from several persons so as to dupe them would be a 'single transaction', irrespective of the number of people defrauded and each such transaction ought not to be treated as a separate offence, requiring an individual FIR to be registered therefor. She would argue that clubbing of FIRs is permissible in law and that requiring individual FIRs to be registered in a case of this nature would be cumbersome and wholly unnecessary. She would point out that the statute provides for charges being consolidated against multiple persons for multiple offences, if such offences form part of the same transaction. Reliance is placed upon ***State of Andhra Pradesh vs. Cheemalapati Ganeswara Rao and another***⁴, wherein this Court observed thus: "where

³ For short, 'IPC'

⁴ AIR 1963 SC 1850 = (1964) 3 SCR 297

several acts committed by a person show a unity of purpose or design, that would be a strong circumstance to indicate that those acts form part of the same transaction.” She would argue that the acts of the accused persons in the case on hand also constitute a ‘single transaction’, justifying the clubbing of all the complaints with the first FIR. Lastly, she would assert that requiring registration of individual FIRs for each such complaint would lead to multiplicity of proceedings, which would be violative of public policy, and would also increase the burden upon the prosecution as well as the judiciary.

8. Mr. R. Basant, learned *amicus curiae*, made detailed submissions on all aspects of the matter. He would state that the reference itself was premature, as the investigation was still pending and the police were yet to determine whether all the alleged acts of cheating were part of the same transaction, falling within the ambit of Section 220(1) CrPC and Section 223(a) and (d) CrPC. He would further state that, perusal of the allegations in FIR No. 89 of 2009 manifests that a single conspiracy was alleged and, therefore, the course adopted by the Delhi Police in registering one single FIR was appropriate. He would point out that even if multiple FIRs had been registered, consolidation of such FIRs is permissible in law, as was pointed out by this Court time and again. He would submit that no exception could be taken to the registration of one FIR and treating the complaints of the other victims as part of the investigation in the said FIR. Referring to the charge sheets filed by the Delhi Police in the present case, the learned *amicus* would point out that general allegations were made therein that a criminal conspiracy was hatched, thereby attracting Section 120B IPC. In summation, he would submit that the answers by the Division Bench of the High Court to questions (a) and (b) are incorrect. He would assert that, as to whether consolidation of charges can be effected or not is a question that would arise for consideration only at the stage of framing of charges and if the alleged offences formed part of the same transaction, whatever be the number of complainants, such consolidation is permissible under the provisions of the statute and, if not, separate charges would have to be framed, subject to Section 219 CrPC.

9. The issue, therefore, boils down to whether or not the offences allegedly committed against the 1,852 complainants were part of the ‘same transaction’. We may first note the case law that has developed over time on the issue of consolidation of FIRs. In **S. Swamirathnam vs. State of Madras**⁵, a 3-Judge Bench of this Court rejected the contention of the accused that there was misjoinder of charges as several conspiracies, distinct from each other, had been lumped together and tried at one trial. The Bench observed that the charges, as framed, disclosed one single conspiracy spread over several years and the only object of the conspiracy was to cheat members of the public. *Per* the Bench, the mere fact that others joined in the conspiracy in the course of those years or the fact that several incidents of cheating took place pursuant to the conspiracy did not change the conspiracy or split it up into several conspiracies. It was held that the instances of cheating were in pursuance of one conspiracy and were, therefore, parts of the same transaction.

10. In **Banwarilal Jhunjunwala and others vs. Union of India and another**⁶, this Court dealt with the question as to what is meant by ‘every distinct offence’. It was held that ‘distinct’ meant ‘not identical’ and two offences would be distinct if they are not, in any way, inter-related. It was further held that if there is some inter-relation, there would be no distinctness and it would depend upon the circumstances of the case in which the offences were committed whether there be separate charges for those offences or not.

⁵AIR 1957 SC 340 = (1956) 2 SCC 144

⁶AIR 1963 SC 1620 = 1963 Supp (2) SCR 338

11. In ***Cheemalapati Ganeswara Rao*** (*supra*), a 3-Judge Bench of this Court observed that, what is to be ascertained under Section 235(1) of the Code of Criminal Procedure, 1898 (equivalent to Section 218(1) CrPC), was whether the offences arise out of acts so connected together as to form the same transaction. It was noted that ‘same transaction’ is not defined anywhere in the 1898 Code and it was held that whether transactions can be regarded as the same transaction would necessarily depend upon the particular facts of each case. The Bench noted that the general thought is that, where there is proximity of time or place or unity of purpose and design or continuity of action in respect of a series of acts, it may be possible to infer that they form part of the same transaction. The Bench, however, cautioned that it is not necessary that every one of these elements should co-exist for transactions to be regarded as the same transaction and elaborated that if several acts committed by a person show a unity of purpose or design, then it may be a strong circumstance to indicate that those acts form part of the same transaction. Noting that a transaction may consist of an isolated act or a series of acts, the Bench held that such series of acts must, of necessity, be connected with one another and if some of them stand out independently, they would not form part of the same transaction but would constitute a different transaction. It was concluded that the ‘same transaction’ means a transaction consisting either of a single act or of a series of connected acts.

12. In ***State of Jharkhand through SP, Central Bureau of Investigation vs. Lalu Prasad Yadav alias Lalu Prasad***⁷, this Court observed that even if the *modus operandi* is the same, it would not make it a single offence when the offences are separate. This Court held that, if a conspiracy is furthered into several distinct offences, there have to be separate trials. Illustrating the point, it was observed there may be a situation where, in furtherance of a general conspiracy, offences take place in different parts of the country, leading to several persons being killed at different times and, in such a situation, each trial would have to be held separately so that the accused are punished separately for each offence committed in furtherance of the conspiracy. It was pointed out if there is only one trial for such a conspiracy, in spite of separate offences being committed, it would enable the accused to go scot-free, despite committing a number of offences, which is not the intendment of law.

13. In ***Amish Devgan vs. Union of India and others***⁸, seven FIRs came to be registered in the States of Rajasthan, Maharashtra, Telangana and Uttar Pradesh in relation to a television telecast, which formed the basis for the offences alleged. Applying the law laid down in ***T.T. Antony vs. State of Kerala and others***⁹, which was followed thereafter in ***Arnab Ranjan Goswami vs. Union of India and others***¹⁰, this Court directed the clubbing of the FIRs. It was observed that, when the subject matter of the FIRs is the same incident or occurrence or is in regard to incidents, which are two or more parts of the same transaction, then a separate and second FIR need not be proceeded with. It was observed that, in terms of the law laid down in ***T.T. Antony*** (*supra*), the subsequent FIRs would be treated as statements under Section 161 CrPC. It was held that it would be open to the other complainants to file protest petitions in case a closure report was filed by the police. It was observed that upon filing of such protest petitions, the Magistrate is obliged to consider the contentions urged; even reject the closure report and take cognizance of the offence as, otherwise, such complainants would face difficulty in

⁷ (2017) 8 SCC 1

⁸ (2021) 1 SCC 1

⁹ (2001) 6 SCC 181

¹⁰ (2020) 14 SCC 12

contesting the closure report, even if there is enough material to make out a case of commission of the offence.

14. In **Abhishek Singh Chauhan vs. Union of India and others**¹¹, this Court again followed the exposition in **Amish Devgan** (*supra*) and deemed it appropriate to exercise power under Article 142 of the Constitution to direct clubbing of all the FIRs in different States so that they could proceed together to a single trial, as far as possible. This measure was adopted with the consent of all the concerned States.

15. In **T.T. Antony** (*supra*), this Court observed that there can be no second FIR in relation to the same cognizable offence and, consequently, there can be no fresh investigation on receipt of every subsequent information in respect of the same cognizable offence or same occurrence or incident, giving rise to one or more cognizable offences. It was observed that, on receipt of information about a cognizable offence or any incident giving rise to a cognizable offence or offences and on entering the FIR in the Station House Diary, the officer in charge of the police station has to investigate not merely the cognizable offence reported in the FIR, but also any other connected offences that may be found to have been committed. In this regard, it was specifically observed as under:

‘18. All other information made orally or in writing *after* the commencement of the investigation into the cognizable offence disclosed from the facts mentioned in the first information report and entered in the station house diary by the police officer or such other cognizable offence as may come to his notice during the investigation, will be statements falling under Section 162 CrPC. No such information/statement can properly be treated as an FIR and entered in the station house diary again, as it would in effect be a second FIR and the same cannot be in conformity with the scheme of CrPC.’

16. In **Amanat Ali vs. State of Karnataka and others**¹², following the *ratio decidendi* in **Amish Devgan** (*supra*), this Court exercised power under Article 142 of the Constitution and consolidated six FIRs registered in the State to be tried together, as multiplicity of proceedings would not be in the larger public interest or in the interest of the State. Again, in **Ravinder Singh Sidhu vs. State of Punjab and others**¹³, this Court observed that it is now fairly well settled that multiplicity of proceedings would not be in the larger public interest and the correct course of action would be to merge the later FIRs with the earliest FIR with the State’s consent. On the same lines, in **Alok Kumar vs. State of Bihar and others**¹⁴, this Court noted that 81 FIRs were registered and directed the first FIR to be treated as the main FIR and all other FIRs to be treated as statements under Section 161 CrPC. Earlier, in **Satinder Singh Bhasin vs. State of Uttar Pradesh and another**¹⁵, a 3-Judge Bench of this Court followed the principle enunciated in **Amish Devgan** (*supra*) and clubbed, with consent, the 118 FIRs relating to the Bike Bot scheme registered across the State of Uttar Pradesh and one FIR registered by the Economic Offences Wing, New Delhi, by exercising power under Article 142 of the Constitution. Before that, in **Radhey Shyam vs. State of Haryana and others**¹⁶, the very same 3-Judge Bench took note of multiple FIRs in connection with a network marketing scheme in as many as 12 States and directed the clubbing of all the FIRs, which could thereafter proceed to one trial as far as possible, duly noting that all the States concerned voiced no objection to such course of action.

¹¹ 2022 SCC OnLine SC 1936

¹² (2023) 14 SCC 801

¹³ 2025 SCC OnLine SC 1164

¹⁴ 2025 SCC OnLine SC 1728

¹⁵ (2023) 14 SCC 805

¹⁶ 2022 SCC OnLine SC 1935

17. However, in **Amandeep Singh Saran vs. State of Delhi and others**¹⁷, this Court refused to consolidate the FIRs registered against the petitioner therein in different States, not only under the provisions of the IPC but also invoking respective State enactments for which Special Courts were designated to try the offences thereunder, on the ground that clubbing of such FIRs would mean that the jurisdiction of such Special Courts would be taken away and a special jurisdiction would be conferred on that one Court where the FIRs were clubbed to try offences arising under different State enactments.

18. We must also refer to **Narinderjit Singh Sahni and another vs. Union of India and others**¹⁸, a decision that weighed heavily with the High Court in answering the reference. Therein, a 3-Judge Bench of this Court dealt with a case involving 250 FIRs registered throughout the country. The argument before this Court was that they constituted a single offence or, in the alternative, an offence which could only have been committed in the course of the same transaction. Dealing with this argument, the Bench observed that the fact situation did not permit any credence being given to the submission that the FIRs pertained to a single offence. It was held that each individual deposit agreement had to be treated as a separate and individual transaction brought about by the allurements of the financial companies, since the parties were different, the amount of deposit was different as also the period for which the deposit was made. The Bench, therefore, observed that all the characteristics of independent transactions were there and it did not see any compelling reason to hold otherwise. However, we may note, with all due respect, that there was no in-depth analysis of statutory provisions or case law in the context of commission of offences in the course of the same transaction, whereby persons accused of multiple offences committed in the course of that same transaction could be charged and tried together. In any event, the development of law on the point, referred to hereinabove, including later decisions of 3-Judge Benches, is indicative of the legal position prevailing as on date. The above referred judgments sum up the legal position adequately and we see no purpose in burdening this decision with more case law on the point.

19. We may note that Section 218(1) CrPC requires a distinct and separate charge for every distinct offence and each such separate charge should be tried separately. Sections 219 to 223 CrPC constitute exceptions to this general rule and stipulate the circumstances in which deviation therefrom can be made. Under Section 219 CrPC, three such offences committed during a year can be the subject matter of a single trial [now, five such offences, under Section 242 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS)]. Under Sections 220(1) CrPC and 223(a) and (d) CrPC, consolidated charges can be framed against several accused persons in relation to several offences, if such offences are committed during the course of the same transaction. It would, therefore, turn upon the offences forming part of the 'same transaction'.

20. As already noted hereinabove, precedential law has laid down triple tests, though not to be applied cumulatively, to decide when separate actions can be treated as part of the 'same transaction' – 1) unity of purpose and design; 2) proximity of time and place; and 3) continuity of action. These tests may be applied to ascertain whether a series of acts form part of the same transaction or not. It is not necessary at the present stage to consider whether consolidation of charges under Section 220(1) CrPC should be resorted to, as that would depend upon the opinion of the Magistrate on the strength of the findings recorded during the investigation. If it is opined that all the incidents partake of the same

¹⁷ 2023 SCC OnLine SC 1851

¹⁸ (2002) 2 SCC 210

transaction, there can be one trial under Section 220(1) CrPC and Section 223(a) and (d) CrPC. If, however, it is concluded that there are several transactions and distinct offences in relation to different victims, there have to be separate trials for each offence, subject to Section 219 CrPC/ Section 242 BNSS, which allows the Trial Court to try three/five offences of the same kind committed within a year. Once all the incidents are taken to be part of the same transaction and amalgamated into one FIR, the punishment would follow accordingly as per law.

21. We agree with the learned *amicus* that the reference by the learned Additional Sessions Judge was premature, as the stage had not arisen for her to have entertained any doubt so as to raise the questions of law that she did for the decision of the High Court. The investigation was still ongoing and it could not have been ascertained at that stage as to whether the alleged offences formed part and parcel of the same transaction. Even otherwise, consolidation of FIRs is permissible in law but that would have also depended upon the conclusions to be arrived at after the investigation. However, as on date, as many as six supplementary chargesheets have been filed during the pendency of this case, in addition to the main chargesheet that was filed in the year 2014. We find that the end result of the investigation undertaken is that an offence under Section 120B IPC has been alleged, i.e., a criminal conspiracy. Therefore, as a conspiracy is alleged, leading to multiple acts of cheating against different individuals, the course adopted by the Delhi Police in registering one FIR and treating the complaints received from 1851 other complainants as statements under Section 161 CrPC, was the correct course of action to have been adopted at that stage.

22. The inference to be drawn from the chargesheets, as filed, is left to the Magistrate concerned to consider, so as to ascertain whether the various acts of cheating attributed to the accused persons constitute part of the 'same transaction', thereby bringing them within the ambit of Section 220(1) CrPC and Section 223 (a) & (d) CrPC. If the offences formed part of the same transaction, the Magistrate would be entitled to charge and try them together, as enabled by the aforestated provisions, as it would be in the larger public interest to do so. Further, in such an event, as pointed out in **Amish Devgan** (*supra*), the complainants, who would then be treated as witnesses in relation to the FIR which was first registered, would be entitled to file protest petitions in the event of a closure report being filed or if the Magistrate is inclined to discharge the accused, and the Magistrate concerned is bound to consider the same on merits. Coming to the aspect of sentencing, the provisions of Section 71 IPC along with Sections 31 and 325 CrPC would have to be adhered to, depending upon the established facts and findings in the case.

23. Viewed thus, we set aside the answers on questions (a) & (b) by the Division Bench of the High Court. The judgment dated 08.07.2019 passed by the High Court of Delhi in Criminal Reference No. 1 of 2014 is, accordingly, set aside to that extent.

The appeal is allowed in the aforestated terms.

Before, we part with the case, we would like to place on record our appreciation and gratitude for the able and erudite assistance rendered by Mr. R Basant, learned *amicus curiae*.