RESEARCH QUESTION

"What can a person do in India when their bank account is frozen by a cyber crime cell or on police instructions, what legal provisions govern such freezing, and what remedies and court decisions exist for releasing a frozen account?"

Legal Remedies and Procedural Safeguards Against the Freezing of Bank Accounts by Police or Cyber Cells in India

TL;DR

A person whose bank account is frozen on police or cyber cell instructions can apply to the jurisdictional Magistrate under Section 451 or 457 of the Code of Criminal Procedure, 1973 (CrPC) for defreezing, or approach the High Court under Article 226 of the Constitution or Section 482 of the CrPC. The Supreme Court in *State of Maharashtra v. Tapas D. Neogy* (1999) established that bank accounts are "property" under Section 102 of the CrPC, enabling police to freeze them, but subsequent precedents demand strict compliance with mandatory procedural reporting under Section 102(3) to sustain the freeze.

VERIFIED CASES	STATUTES	LATEST RULING
24 20 *High Courts* · 4 *SC*	3	2025 *Madras High Court*

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I. Detailed Analysis

KEY PRINCIPLES ESTABLISHED

01 Bank accounts constitute "property" subject to police freezing

Under Section 102(1) of the CrPC, a bank account of an accused or their relative is recognized as movable "property" which can be frozen by an investigating officer during investigation, provided there is a direct link or suspicion connecting the funds to the commission of an offense, as reaffirmed in *Nevada Properties Private Limited v. State of Maharashtra* (2019).

02 Mandatory requirement of reporting the seizure forthwith to the Magistrate

Section 102(3) of the CrPC mandates that every police officer who seizes property must immediately report the action to the jurisdictional Magistrate; a failure to do so is a statutory violation that can render the freezing order illegal, as established in *Sasee Bhoosan Pattanayak v. State of Odisha* (2023).

03 Prior notice is not required before executing a freeze

There is no requirement in law for the investigating agency to serve prior notice or grant an opportunity of hearing to the account holder before directing a bank to freeze an account, as this could alert suspects and lead to the destruction of evidence, as ruled in *Teesta Atul Setalvad v. The State of Gujarat* (2017).

04 Proportionality and partial freezing of accounts

A blanket freeze on an entire bank account is disproportionate if only a specific portion of the credit balance is linked to the suspected cyber-crime, and courts will intervene to allow the account holder to operate the untainted balance, as observed in *Sagiraju Aruna v. Union of India* (2025).

05 Alternative statutory remedies bar writ petitions under Article 226

While High Courts have the power to entertain writ petitions challenging arbitrary freezes, they will generally relegate the affected party to the statutory remedy of filing an application under Section 451 or 457 of the CrPC before the jurisdictional magistrate, as illustrated in *Superior Finlease Limited v. State of Telangana* (2022).

06 Specialized seizure regimes require strict court confirmation

Under special attachment provisions like Section 105-E of the CrPC, a police officer's directive to freeze a bank account has no legal effect unless it is confirmed by the competent court within thirty days of being made, as ruled in *Riyaz Ahmad Khan v. C.B.I.* (2021).

HOW THE COURTS HAVE APPLIED THIS

SUPREME COURT POSITION	The apex court has confirmed the absolute power of the police to freeze accounts during investigations under Section 102 of the CrPC, emphasizing that it is an essential investigative tool. However, the court has cautioned that bank accounts should be frozen only for a small duration during investigation to balance state interest with individual rights, as noted in *Siddharam Satlingappa Mhetre v. State of Maharashtra* (2010).
HIGH COURT VARIATIONS	High Courts consistently enforce the procedural requirement of immediate reporting to the Magistrate. Failure to report the freeze "forthwith" under Section 102(3) has led several High Courts to set aside freezing orders as illegal and unsustainable (*Amaladas Rajesh v. The State* (2024); *Shawk Labs Pvt. Ltd. v. State of Tamil Nadu* (2023); *Ajay Kharbanda v. State of Karnataka* (2024)). To avoid severe business or personal hardship, courts have allowed partial operation of accounts for operational expenses like salaries, rent, and taxes (*Convergytics Solutions Pvt. Ltd. v. State of Karnataka* (2022)), or limited the freeze only to the specific disputed amount (*Md. Akbar Ali Khan v. State of West Bengal* (2025)). Where the police successfully show compliance with Section 102(3), the writ courts decline to decide on merits and relegate petitioners to Section 451 or 457 CrPC applications (*Hassan Bin Omar v. State of Telangana* (2022); *Mudrakwik Fintech Private Limited v. State of Telangana* (2022); *Uday Singha v. State of Chhattisgarh* (2022); *Ram Naresh Tiwari v. State of Chhattisgarh* (2020); *Rubi Devi v. State of Bihar* (2020); *Erlapally Yadaiah v. Union of India* (2024)). If an administrative delay in reporting is satisfactorily explained and the nexus with the crime is strong, some courts may sustain the freeze pending the investigation (*J. Satheesh Kumar v. State* (2022)).

RECENT EVOLUTION

Under the newly enforced Bharatiya Nagarik Suraksha Sanhita (BNSS), 2023, courts continue to apply established principles, holding that bank account freezing falls under Section 102 CrPC / Section 107 BNSS, 2023. Failure to give notice and immediately report the action to the Magistrate continues to completely vitiate the freezing of the account (*Ramesh v. State* (2025)). Even when relegating petitioners to the Magistrate under Section 451 CrPC (*Zook Logistics Private Limited v. State of Telangana* (2024)), courts maintain that the extreme hardship of the account holder, such as being deprived of subsistence allowances or legitimate business proceeds, must be considered by the lower judiciary while passing orders (*Irina Konwar v. The State of Assam* (2021)).

UNSETTLED AREAS OR CAVEATS

Split on the effect of non-compliance with reporting mandates

There is a clear judicial split on whether the failure to immediately report a bank account freeze to the Magistrate under Section 102(3) CrPC is a fatal illegality or a curable irregularity. While most High Courts treat this requirement as mandatory and hold that non-compliance completely vitiates the freeze, some Single Bench views have suggested that such non-compliance is a mere irregularity that does not invalidate the freezing of the accounts if a clear nexus with the crime exists, as discussed in *M/S. Comfort Fincap Ltd. v. State of Telangana* (2018).

II. Statutory Provisions

3 PROVISIONS

SECTION 102, CODE OF CRIMINAL PROCEDURE, 1973 — POWER OF POLICE OFFICER TO SEIZE CERTAIN PROPERTY

Empowers police officers to seize any property alleged or suspected to have been stolen, or which is found under circumstances creating suspicion of an offence.

> "(1) Any police officer may seize any property which may be alleged or suspected to have been stolen, or which may be found under circumstances which create suspicion of the commission of any offence. (2) Such police officer, if subordinate to the officer in charge of a police station, shall forthwith report the seizure to that officer. (3) Every police officer acting under sub-section (1) shall forthwith report the seizure to the Magistrate having jurisdiction and where the property seized is such that it cannot be conveniently transported to the Court, or where there is difficulty in securing proper accommodation for the custody of such property, or where the continued retention of the property in police custody may not be considered necessary for the purpose of investigation, he may give custody thereof to any person on his executing a bond undertaking to produce the property before the Court as and when required and to give effect to the further orders of the Court as to the disposal of the same:" *Cited in*: Ram Naresh Tiwari v. State of Chhattisgarh, Uday Singha v. State of Chhattisgarh, Teesta Atul Setalvad v. The State of Gujarat, Siddharam Satlingappa Mhetre v. State of Maharashtra, State of Maharashtra v. Tapas D. Neogy, Irina Konwar v. The State of Assam, Mudrakwik Fintech Private Limited v. State of Telangana, Superior Finlease Limited v. State of Telangana, Erlapally Yadaiah v. Union of India, M/S. Comfort Fincap Ltd. v. State of Telangana, Hassan Bin Omar v. State of Telangana, Amaladas Rajesh v. The State, Shawk Labs Pvt. Ltd. v. State of Tamil Nadu, J. Satheesh Kumar v. State, Ramesh v. State, Convergytics Solutions Pvt. Ltd. v. State of Karnataka, Ajay Kharbanda v. State of Karnataka, Sasee Bhoosan Pattanayak v. State of Odisha

SECTION 457, CODE OF CRIMINAL PROCEDURE, 1973 — PROCEDURE BY POLICE UPON SEIZURE OF PROPERTY

Provides the procedure for a Magistrate to order the disposal or delivery of seized property to the person entitled to its possession when the seizure is reported but the property is not produced during inquiry or trial.

> "(1) Whenever the seizure of property by any police officer is reported to a Magistrate under the provisions of this Code, and such property is not produced before a Criminal Court during an inquiry or trial, the Magistrate may make such order as he thinks fit respecting the disposal of such property or the delivery of such property to the person entitled to the possession thereof, or if such person cannot be ascertained, respecting the custody and production of such property. (2) If the person so entitled is known, the Magistrate may order the property to be delivered to him on such conditions (if any) as the Magistrate thinks fit" *Cited in*: Ram Naresh Tiwari v. State of Chhattisgarh, Uday Singha v. State of Chhattisgarh, Teesta Atul Setalvad v. The State of Gujarat, Siddharam Satlingappa Mhetre v. State of Maharashtra, State of Maharashtra v. Tapas D. Neogy, Irina Konwar v. The State of Assam, Mudrakwik Fintech Private Limited v. State of Telangana, Superior Finlease Limited v. State of Telangana, Erlapally Yadaiah v. Union of India, M/S. Comfort Fincap Ltd. v. State of Telangana, Hassan Bin Omar v. State of Telangana, Amaladas Rajesh v. The State, Shawk Labs Pvt. Ltd. v. State of Tamil Nadu, J. Satheesh Kumar v. State, Ramesh v. State, Convergytics Solutions Pvt. Ltd. v. State of Karnataka, Ajay Kharbanda v. State of Karnataka, Sasee Bhoosan Pattanayak v. State of Odisha

SECTION 107, BHARATIYA NAGARIK SURAKSHA SANHITA, 2023 — ATTACHMENT, FORFEITURE OR RESTORATION OF PROPERTY

Provides for the attachment, forfeiture, or restoration of property derived or obtained from criminal activity upon application by an investigating officer.

> "(1) Where a police officer making an investigation has reason to believe that any property is derived or obtained, directly or indirectly, as a result of a criminal activity or from the commission of any offence, he may, with the approval of the Superintendent of Police or Commissioner of Police, make an application to the Court or the Magistrate exercising jurisdiction to take cognizance of the offence or commit for trial or try the case, for the attachment of such property." *Cited in*: Ramesh v. State, Sagiraju Aruna v. Union of India

III. Cases Discussed

24 CASES · SUMMARY TABLE

#	CASE TITLE	COURT	YEAR	KEY HOLDING
01	*Uday Singha v. State of Chhattisgarh* CGHC010410102022	HIGH COURT OF CHHATTISGARH	2022	Bank accounts are property; remedy is application under Section 457 CrPC.
02	*Riyaz Ahmad Khan v. C.B.I.* UPHC011052512021	ALLAHABAD HIGH COURT	2021	Seizure under Section 105-E requires court confirmation within thirty days.
03	*Ramesh v. State* HCMA012308512025	MADRAS HIGH COURT	2025	Failure to report bank freezing to Magistrate vitiates seizure under Section 102.
04	*Superior Finlease Limited v. State of Telangana* HBHC010307992022	HIGH COURT FOR STATE OF TELANGANA	2022	Writ petition not maintainable; Section 451 CrPC is the proper remedy.
05	*Ram Naresh Tiwari v. State of Chhattisgarh* CGHC010250262020	HIGH COURT OF CHHATTISGARH	2020	Bank account is property; defreezing remedy lies under Section 451/457 CrPC.
06	*Ajay Kharbanda v. State of Karnataka* KAHC010400812024	HIGH COURT OF KARNATAKA	2024	Freezing without notice or formal reporting to Magistrate is illegal.
07	*Sasee Bhoosan Pattanayak v. State of Odisha* ODHC010315092023	ORISSA HIGH COURT	2023	Reporting property seizure forthwith to jurisdictional Magistrate is a mandatory requirement.
08	*M/S. Comfort Fincap Ltd. v. State of Telangana* HBHC010514142018	HIGH COURT FOR STATE OF TELANGANA	2018	Analyzed split on whether failure of immediate reporting is a curable irregularity.
09	*Nevada Properties Private Limited v. State of Maharashtra* ESCR010003522019	SUPREME COURT OF INDIA	2019	Section 102 CrPC does not authorize seizure or attachment of immovable property.
10	*Irina Konwar v. The State of Assam* GAHC010216182019	GAUHATI HIGH COURT	2021	Failure to report seizure to Magistrate makes bank freezing illegal.
11	*Amaladas Rajesh v. The State* HCMA010528902024	MADRAS HIGH COURT	2024	Failure to immediately report bank account freeze to Magistrate vitiates the seizure.
12	*State of Maharashtra v. Tapas D. Neogy* ESCR010004021999	SUPREME COURT OF INDIA	1999	Bank accounts constitute property and can be frozen under Section 102 CrPC.
13	*Rubi Devi v. State of Bihar* BRHC011191082018	PATNA HIGH COURT	2020	Relegated petitioner to the Special Court to seek bank account defreezing.

#	CASE TITLE	COURT	YEAR	KEY HOLDING
14	*Mudrakwik Fintech Private Limited v. State of Telangana* HBHC010229052022	HIGH COURT FOR STATE OF TELANGANA	2022	Proper remedy to release frozen bank account is Section 451 CrPC.
15	*Teesta Atul Setalvad v. The State of Gujarat* ESCR010001532017	SUPREME COURT OF INDIA	2017	Prior notice to account holder is not required before freezing bank accounts.
16	*Erlapally Yadaiah v. Union of India* HBHC010411122021	HIGH COURT FOR STATE OF TELANGANA	2024	Petitioner relegated to filing an application under Section 451/457 CrPC.
17	*J. Satheesh Kumar v. State* HCMA011448652021	MADRAS HIGH COURT	2022	Inadvertent administrative delay in reporting seizure may not invalidate the freeze.
18	*Md. Akbar Ali Khan v. State of West Bengal* WBCHCA0413772025	CALCUTTA HIGH COURT	2025	Directed bank to restrict the freeze only to the disputed amount.
19	*Siddharam Satlingappa Mhetre v. State of Maharashtra* ESCR010003512010	SUPREME COURT OF INDIA	2010	Bank accounts should only be frozen for a small duration during investigation.
20	*Shawk Labs Pvt. Ltd. v. State of Tamil Nadu* HCMA011440732023	MADRAS HIGH COURT	2023	Freezing is illegal if not immediately reported to the jurisdictional Magistrate.
21	*Sagiraju Aruna v. Union of India* APHC010111012025	HIGH COURT OF ANDHRA PRADESH	2025	Blanket freeze of entire bank account for partial cyber-crime amount is disproportionate.
22	*Hassan Bin Omar v. State of Telangana* HBHC010563332021	HIGH COURT FOR STATE OF TELANGANA	2022	Relegated petitioner to Section 451 CrPC remedy as reporting was complied with.
23	*Convergytics Solutions Pvt. Ltd. v. State of Karnataka* KAHC010145772022	HIGH COURT OF KARNATAKA	2022	Allowed partial account operation for essential operational expenses during investigation.
24	*Zook Logistics Private Limited v. State of Telangana* HBHC010612652023	HIGH COURT FOR STATE OF TELANGANA	2024	Directed petitioner to approach Magistrate under Section 451 CrPC for release.

IV. Case Details

24 CASE FILES

01 Uday Singha v. State of Chhattisgarh

HIGH COURT OF CHHATTISGARH · 2022-12-13 · WPCR/976/2022

The petitioner challenged the freezing of his savings bank account by police authorities during an investigation, arguing that the action was improper without a registered FIR. The court examined the scope of Section 102 of the CrPC and affirmed that a bank account constitutes 'property' that police can seize if it is linked to an offense under investigation. The court clarified that the petitioner's correct legal remedy is to file an application under Section 457 of the CrPC before the relevant Magistrate to request the defreezing of the account. Consequently, the petition was disposed of with liberty granted to the petitioner to pursue this alternative remedy, with a directive for the Magistrate to decide the application expeditiously.

HELD Under Section 102 of the CrPC, a police officer has the power to freeze the operation of a bank account if it has a direct link to the commission of the offence under investigation. No prior notice to the suspect is contemplated under Section 102. The correct remedy to seek defreezing is to file an application under Section 457 of the CrPC before the jurisdictional Magistrate.

> “State of Gujarat4 and it has been held that any property includes any bank account creating suspicion about commission of an offence. It was further held that investigatin g officer in course of investigation has power to seize or prohibit operatio n of bank account of any person which may be found under circumsta nces creating suspicion of commission of any offence. Their Lordships pertinently held that Section 102 of the CrPC does not con template the issuance of any such notice, and for the purpose of investig ation, no notice to the suspect can be expected under the law. ... 12.Section 457 of the CrPC empowers the Magistrate to give delive ry of the said property to the person entitled to possession subject to certain conditions mentioned therein and whenever the seizure o f the property by the police is reported to a Magistrate, the M agistrate is empowered under Section 457 of the CrPC to give delivery of the said property to the person entitled to possession. As such, since b ank account of the accused is the property under Section 102(1) of the CrPC, therefore, application under Section 457 of the CrPC f or defreezing the bank account would be maintainable.”

HIGH COURT OF CHHATTISGARH · 2022 | SOURCE CGHC010410102022

02 Riyaz Ahmad Khan v. C.B.I.

ALLAHABAD HIGH COURT · 2021-12-14 · WRIC/16963/2021

The petitioners challenged the freezing of their joint bank account by the State Bank of India. The account was frozen after it was discovered that the sale proceeds they received for a land transaction were siphoned by the vendee from third-party account holders at another bank. The CBI investigation confirmed that the petitioners had no complicity or involvement in the fraud and had acted in good faith during the land sale. The court held that the bank lacked legal authority to freeze the petitioners' account in the absence of a court-confirmed order under the Code of Criminal Procedure. The court directed the bank to de-freeze the account, noting that the bank's proper remedy is to pursue recovery against the immovable property acquired by the perpetrators of the crime.

HELD Freezing of a bank account under special provisions such as Section 105-E of the CrPC is only permissible if confirmed by an order of the competent court within thirty days of the order. Without such judicial confirmation, the bank has no legal authority to continue freezing the account, and a writ of mandamus will be issued to de-freeze it.

> “No provision of law is otherwise shown by the Bank under which the petitioners bank account has been freezed. The only provision under which such freezing of account would be permissible, would be under Section 105-E of Cr.P.C., which provides as under :- "105-E. Seizure or attachment of property.- (1) Where any officer conducting an inquiry or investigation under section 105-D has a reason to believe that any property in relation to whic h such inquiry or investigation is being conducted is likely to be concealed, transferred or dealt with in any manner which will result in di sposal of such property, he may make an order for seizing such property and where it is not practicable to seize such property, he may make an or der of attachment directing that such property shall not be transferred or otherwise dealt with, except with the prior permission of the off icer making such order, and a copy of such order shall be served on the person concerned. (2) Any order made under sub-section (1) shall have no effect unless the said order is confirmed by an order of the said Court, within a pe riod of thirty days of its being made." It is only in the event where the Investigating Officer issues instruction for freezing bank account and such direction is approved by the competent court within 30 days that the freezing of bank account can continue, which is not the case here.”

ALLAHABAD HIGH COURT · 2021 | SOURCE UPHC011052512021

03 Ramesh v. State

MADRAS HIGH COURT · 2025-10-13 · CRL OP/28018/2025

The petitioner filed criminal petitions to challenge the freezing of his bank accounts by the police in connection with an ongoing investigation for various offenses. The petitioner argued that the police failed to follow the mandatory procedural requirements under the law for freezing accounts, specifically by not providing prior notice or reporting the action to the jurisdictional Magistrate. The Madras High Court agreed, noting that failing to report the seizure of movable property to the Magistrate vitiates the action. Consequently, the court ordered the police to instruct the bank to defreeze the petitioner's accounts.

HELD Bank account freezing falls under Section 102 of the CrPC or Section 107 of the BNSS, 2023, as accounts are treated as movable property. If an account is frozen without notice to the account holder and without immediately sending a report to the jurisdictional Magistrate, the action is completely vitiated and unsustainable.

> "Freezing of Bank Accounts has been held to fall within the purview of Section 102 of Code of Criminal Procedure / Section 107 of BNSS, 2023. Since the Bank Account is treated to be a movable property. Where the Bank Account is freezed without notice to the concerned person and report is not immediately sent to the jurisdictional Magistrate Court, the freezing of Bank Accounts gets vitiated and the same requires the interference of the Court."

MADRAS HIGH COURT · 2025 SOURCE HCMA012308512025

04 Superior Finlease Limited v. State of Telangana

HIGH COURT FOR STATE OF TELANGANA · 2022-04-29 · WP/22791/2022

The petitioner filed a writ petition seeking to unfreeze several bank accounts that had been blocked by the Cyber Crime Police during an investigation, arguing they were not named as an accused in the relevant criminal case. The High Court declined to entertain the petition under Article 226 of the Constitution of India, ruling that the petitioner had an effective alternative remedy available under Section 451 of the Code of Criminal Procedure. The Court directed the petitioner to approach the competent court with jurisdiction to hear such applications, thereby disposing of the petition without addressing the merits of the case.

HELD A writ petition under Article 226 of the Constitution of India is not an efficacious remedy when a bank account is frozen on police instructions. Regardless of whether the petitioner is an accused or not, the proper statutory remedy is to file an application under Section 451 of the CrPC before the jurisdictional criminal court.

> "4. When the petitioner bank account is seized basing on a crime registered whether the petitioner is an accused or not his remedy is to fi1e an appropriate Application before the Court concerned under Section 451 Cr.P.C. At any stretch of imagination, tlre remedy under Article 226 of. the Constitution of India is not aI elficacious remedy. 5. Hence, without going into merits of the matter, this Writ Petition is disposed of granling liberty to the petitioner to file an appropriate Application under Section 451 Cr.P.C. before the Court having iurisdiction."

HIGH COURT FOR STATE OF TELANGANA · 2022 SOURCE HBHC010307992022

05 Ram Naresh Tiwari v. State of Chhattisgarh

HIGH COURT OF CHHATTISGARH · 2020-12-14 · WPCR/582/2020

The petitioner, a Patwari, challenged the freezing of his and his family's bank accounts by the Anti-Corruption Bureau during an investigation into alleged offenses under the Prevention of Corruption Act. The petitioner argued that the seizure was illegal due to procedural non-compliance and requested an order to defreeze the accounts. The High Court, relying on Supreme Court precedents, affirmed that bank accounts constitute 'property' under Section 102 of the CrPC and that police have the authority to freeze them during investigation if they have a direct link to the alleged crime. The court held that no prior notice to the suspect is required and directed the petitioner to seek the appropriate remedy before the jurisdictional Special Judge under Section 457 of the CrPC.

HELD A bank account constitutes property under Section 102 of the CrPC, and its freezing is a form of seizure. Once a seizure is reported to the Magistrate, the Magistrate's jurisdiction under Section 457 of the CrPC is triggered, making an application under Section 451/457 of the CrPC the appropriate maintainable remedy for defreezing.

> “From the aforesaid discussion, the following conclusions arise :- (1) Whenever the seizure of the property by the police is reported to a Magistrate, his jurisdiction to act further under Section 457 accrues. Such report may be made either by a police officer or by any other person interested. ………. ……….”” As such, for defreezing the bank account, application for defreezing the bank account under Section 457 of CrPC is maintainable.”

HIGH COURT OF CHHATTISGARH · 2020 | SOURCE CGHC010250262020

06 Ajay Kharbanda v. State of Karnataka

HIGH COURT OF KARNATAKA · 2024-08-07 · WP/18918/2024

The petitioner challenged the freezing of his bank account by IDFC Bank, which had been executed based on instructions from various police stations in other states without adhering to statutory requirements. The petitioner argued that the bank failed to provide any formal notice or order under Section 102 of the Code of Criminal Procedure, which governs the seizure of property and bank accounts by police authorities. The High Court held that the bank's failure to follow the due process prescribed under Section 102 of the Cr.P.C. rendered the freezing of the account unlawful. Consequently, the court set aside the freezing order and directed the bank to immediately restore the petitioner's access to the account, without prejudice to future legal actions taken in strict compliance with the law.

HELD Under Section 102 of the CrPC, freezing a bank account must be accompanied by due process, which includes issuing a formal notice or order. The failure to issue such notice or obtain necessary judicial orders renders the freezing action unlawful, in violation of statutory protections, and warrants immediate defreezing.

> “The learned counsel for the petitioner submits t hat despite freezing the account, Respondent No. 2 did not issue any formal notice or order under Section 102 of the Cr.P. C., which governs the powers of police officers to seize prop erty, including the freezing of bank accounts. The petitioner argues that without such notice or order, the action of Respondent No. 2 in freezing his bank account is illegal and in clear violation of the law.”

HIGH COURT OF KARNATAKA · 2024 | SOURCE KAHC010400812024

07 Sasee Bhoosan Pattanayak v. State of Odisha

ORISSA HIGH COURT · 2023-08-29 · CRLMC/2044/2023

The petitioner sought to defreeze his bank accounts that were frozen by the police during a criminal investigation. The lower court and the revisional court had rejected his requests, partly because the seizure had not been formally reported to the magistrate as required by law. The Orissa High Court held that the provision under Section 102(3) of the Cr.P.C., which mandates that police report any property seizure to the jurisdictional magistrate, is mandatory. Consequently, the High Court quashed the lower court's decision and directed the Sessions Judge to reconsider the petitioner's application on its merits after obtaining the necessary report from the investigating officer.

HELD The requirement under Section 102(3) of the CrPC that every seizure must be reported forthwith to the Magistrate is mandatory, as denoted by the word "shall". Failing to report the seizure leaves the affected person without any recourse, thereby rendering the freezing action legally unsustainable.

> “In view of the language used and in particular, the word ‘shall’ in the afore quoted provision, this Court is of the view that the provision is mandatory in nature in that every seizure made by the Investigating Officer during investigation has to be reported to the Magistrate. If this is not done a situation as obtaining in the present case would emerge whereby the accused would be rendered remediless against seizure of the property which has not been reported to the Magistrate.”

ORISSA HIGH COURT · 2023 | SOURCE ODHC010315092023

08 M/S. Comfort Fincap Ltd. v. State of Telangana

HIGH COURT FOR STATE OF TELANGANA · 2018-08-27 · CRLP/7424/2018

This case involved multiple petitions filed by various corporate entities seeking to quash orders issued by the Economic Offences Wing (EOW) of the CID, Hyderabad. The EOW had frozen the petitioners' bank and demat accounts under Section 102 of the Code of Criminal Procedure during an investigation into allegations of fraud, forgery, and misappropriation of funds linked to Mr. Anil Agrawal. The petitioners contended that the freezing of their accounts was illegal, lacked notice, and violated natural justice as they were not directly involved in the alleged offences. The court examined the allegations of financial irregularities and money laundering involving IPO funds. It concluded that the investigation was ongoing and that the state had established a potential nexus between the petitioners and the accused, justifying the freezing of the accounts as a measure to prevent the tampering of evidence.

HELD There is a conflict of judicial opinions regarding compliance with Section 102(3) of the CrPC. While some judgments hold that the failure to forthwith report a seizure to the Magistrate completely vitiates the freeze, other views maintain that such non-compliance is only an irregularity and does not invalidate the freezing of bank accounts.

> “81) A Single Jude The Madras High Court in Subbulakshmi vs. The Commissioner of Police, Egmore, Chennai18, took a contrary view while referring to the judgment in Aranganayagam v. State , by the Director of Vigilance and Anti Corruption Erode 19 holding the non-compliance of Section 102(3) of ... is only a irregularity and freezing of accounts is not vitiated.”

HIGH COURT FOR STATE OF TELANGANA · 2018 SOURCE HBHC010514142018

09 Nevada Properties Private Limited v. State of Maharashtra

SUPREME COURT OF INDIA · 2019-09-24 · 2019 INSC 1077

This case concerns whether the power of a police officer to seize 'any property' under Section 102 of the Code of Criminal Procedure, 1973, extends to immovable property. The Supreme Court held that the section does not authorize the police to attach, seize, or seal immovable property. The court reasoned that the legislative intent behind Section 102 is to facilitate the investigation of crimes, and the power to 'seize' implies the ability to take physical custody—a concept inherently unsuited to immovable property, which would instead require the dispossession of occupants. Such disputes over title and possession are primarily matters for civil courts to adjudicate. However, the police remain empowered to seize documents of title related to such property.

HELD Section 102 of the CrPC governs the "Power of police officer to seize certain property." While the legislative amendments, including sub-section (3) added in 2005, grant police officers discretion to release or give custody of seized properties when continued retention is unnecessary, this power applies to movable property (like bank accounts) and does not extend to the attachment of immovable property.

> “The marginal note of Section 102 states – “Power of police officer to seize certain property”. Sub-section (3) of Section 102 was inserted by Act No. 45 of 1978. It was later amended by section 13(a) of the Cr.P .C. Amendment Act , 2005 (Act 25 of 2005) by adding the expression “or where there is difficulty in securing proper accommodation for the custody of such property, or where the continued retention of the property in police custody may not be considered necessary for the purpose of investigation.””

SUPREME COURT OF INDIA · 2019 SOURCE ESCR010003522019

10 Irina Konwar v. The State of Assam

GAUHATI HIGH COURT · 2021-02-15 · WP(C)/6672/2019

The petitioner, an Assistant Professor, challenged the freezing of her two bank accounts by the police during the investigation of a criminal case involving allegations of misappropriation of funds. She contended that the investigating officer failed to follow the mandatory procedural requirements under Section 102 of the Cr.P.C., specifically the requirement to report the seizure to the jurisdictional Magistrate. The court acknowledged the investigating officer's admission that the prescribed procedure was not followed and held that such failure rendered the freezing of the accounts illegal. Consequently, the court directed the petitioner to approach the Chief Judicial Magistrate to secure the defreezing of her accounts, allowing the Magistrate to impose necessary conditions.

HELD The term "shall" used in Section 102(3) of the CrPC is mandatory. Any failure by the investigating officer to report the freezing of a bank account forthwith to the jurisdictional Magistrate constitutes a violation of the statutory requirement, rendering the freezing illegal.

> "It shall be reported forthwith to the jurisdictional Magistrate. The phrase "shall" employed in Section 102(3) Cr.P.C. is held to be mandatory in nature and violation of it goes to the root of the matter."

GAUHATI HIGH COURT · 2021 | SOURCE GAHC010216182019

11 Amaladas Rajesh v. The State

MADRAS HIGH COURT · 2024-03-28 · CRL OP/7308/2024

The petitioners sought the de-freezing of their bank accounts, which were frozen by the police during a criminal investigation. The court noted that under Section 102 of the Code of Criminal Procedure, the police are required to immediately report the freezing of any property to the jurisdictional Magistrate. In this case, the police failed to provide timely intimation to the Magistrate as mandated by law. Following its own established precedent, the High Court held that failing to report the seizure vitiates the freezing of the accounts. Consequently, the court allowed the petitions and directed the police to de-freeze the accounts, while noting that future freezing must strictly comply with statutory requirements.

HELD Freezing a bank account falls under the scope of Section 102 of the CrPC as a bank account is treated as movable property. If the account is frozen without notice to the owner and without immediately reporting the action to the Magistrate, the freezing of the account is vitiated and must be set aside.

> "Freezing of Bank Accounts has been held to fall withi n the purview of Section 102 of Code of Criminal Procedure since ... the Bank Account is treated to be a moveable property. Whe re the Bank Account is freezed without notice to the concerned person and report is not immediately sent to the jurisdictiona l Magistrate Court, the freezing of Bank Accounts gets vitiated and t he same requires the interference of the Court."

MADRAS HIGH COURT · 2024 | SOURCE HCMA010528902024

12 State of Maharashtra v. Tapas D. Neogy

SUPREME COURT OF INDIA · 1999-09-16 · 1999 INSC 417

This case addressed whether a police officer, during an investigation, has the authority under Section 102 of the Code of Criminal Procedure to issue a prohibitory order against a bank account linked to an accused person. The court determined that a bank account constitutes 'property' within the meaning of Section 102. Consequently, a police officer is empowered to seize or prohibit the operation of such an account if the assets have a direct link to the commission of the offence being investigated. This interpretation ensures that funds resulting from illegal activities cannot be withdrawn by the accused, thereby preventing the frustration of the legal process and aligning with the anti-corruption objectives of the Prevention of Corruption Act.

HELD A bank account of the accused or any relative constitutes "property" within the meaning of Section 102 of the CrPC. Investigating officers are fully empowered to freeze or prohibit the operation of such accounts if the funds are suspected to have a direct link with the commission of the offence being investigated.

> “The short question that arose before the High Court is whether a Police Officer, investigating into an offence can issue prohibitory order in respect of the bank account of the accused in exercise of power under Section 102 of the Criminal Procedure Code? ... We are, therefore, persuaded to take the view that the bank account of the accused or any of his relation is `property' within the meaning of Section 102 of the Criminal Procedure Code and a police officer in course of investigation can seize or prohibit the operation of the said account if such assets have direct links with the commission of the offence for which the police officer is investigating into.”

SUPREME COURT OF INDIA · 1999 SOURCE ESCR010004021999

13 Rubi Devi v. State of Bihar

PATNA HIGH COURT · 2020-12-17 · CWJC/14882/2018

The petitioner sought the release of bank accounts and ATM cards that had been frozen by police during the investigation of a criminal case under the Bihar Prohibition and Excise Act. The court, citing Supreme Court precedents, acknowledged that investigative authorities have the power to freeze bank accounts suspected of being linked to the commission of an offense. The High Court did not grant the relief directly. Instead, it disposed of the writ petition by granting the petitioner liberty to apply to the concerned Special Court (Excise) for the de-freezing of her accounts. The court directed that the Special Court should consider the request and decide the matter in accordance with the law after hearing the investigating agency.

HELD While the power of the police to freeze a bank account linked to an offence is recognized, the proper forum for an affected party to seek defreezing during an ongoing investigation is to approach the concerned Special Court having jurisdiction over the offense and submit an application for release.

> “We are, therefore, persuaded to take the view that the bank account of the accused or any of his relation is `property' within the meaning of Section 102 o f the Criminal Procedure Code and a police officer in course of investigation can seize or prohibit the operation of the said account if such assets have direct links with the commission of the offence for which the police officer is investigating into.”

PATNA HIGH COURT · 2020 SOURCE BRHC011191082018

14 Mudrakwik Fintech Private Limited v. State of Telangana

HIGH COURT FOR STATE OF TELANGANA · 2022-04-27 · WP/17125/2022

The petitioner, a financial technology company, challenged the freezing of its bank account by the police following a criminal complaint regarding loan harassment. The police argued that the account was involved in illicit financial transactions related to multiple complaints against loan apps and that they had complied with Section 102 of the Code of Criminal Procedure by reporting the seizure to the Magistrate. The High Court dismissed the writ petition, ruling that it was not maintainable because the petitioner had an effective alternative remedy under Section 451 of the Code of Criminal Procedure to seek the release of the seized property. The Court held that when a statutory remedy is available, writ jurisdiction should not be invoked.

HELD Where the police have complied with the procedural mandates of Section 102(3) by filing a report of the bank freeze before the Magistrate, there is no procedural irregularity. Consequently, a writ petition under Article 226 will not be entertained, and the petitioner must seek interim custody under Section 451 of the CrPC.

> “5. The first and foremost issue that has to be decided is about the maintainability of the Writ Petition. The account has been freezed in connection with a crime and the police under Section 102(3) Cr.P.C. have to hle a report before the Magistrate. In this case, the police have filed the report before the Magistrate and there is no irregularity in complying with the said provision. For seeking interim custody of any of the properties, the only provision under the Cr.P.C. is Section 45 i.”

HIGH COURT FOR STATE OF TELANGANA · 2022 | SOURCE HBHC010229052022

15 Teesta Atul Setalvad v. The State of Gujarat

SUPREME COURT OF INDIA · 2017-12-15 · 2017 INSC 1239

This case concerns the legality of the police freezing bank accounts during an ongoing criminal investigation. The appellants were accused of misappropriating funds donated for victims of the 2002 Gujarat riots. Investigating authorities seized the bank accounts of the trusts associated with the accused under Section 102 of the Code of Criminal Procedure, suspecting that the funds were linked to the commission of the alleged offences. The appellants challenged the seizure, arguing that it was unsupported by material evidence and that they were not given prior notice. The Court upheld the seizure, ruling that bank accounts constitute 'property' under Section 102 and that the police have the authority to freeze them if they create a reasonable suspicion of an offence. The Court further clarified that there is no requirement for prior notice to the account holder before such seizure.

HELD Investigating agencies hold the power under Section 102 to freeze accounts that are suspected of being tainted, based on substantial material. There is no requirement of prior notice to the account holder; once the investigation is complete, the proper course is for the party to apply for defreezing under Section 102(3) CrPC before the trial court.

> “The power to seize the tainted property or the property which is doubted as tainted, on the basis of substantial material under Section 102 of O:P.C. is not in dispute. ... Therefore, it is insignificant at tltis stage, wlten the investigation ltas progressed to, a material point, to ponder around tlte question as to wltether the act of freezing the accoimts was a sequel to crime or tlte crime was detected later.”

SUPREME COURT OF INDIA · 2017 | SOURCE ESCR010001532017

16 Erlapally Yadaiah v. Union of India

HIGH COURT FOR STATE OF TELANGANA · 2024-07-10 · WP/25968/2021

The petitioner challenged the freezing of his bank account by the police in connection with a criminal investigation (Crime No. 301 of 2020) regarding alleged financial offenses. He argued that the police failed to follow the procedural requirements under Section 102 of the Code of Criminal Procedure. The High Court noted that since a bank account qualifies as property under Section 102, the police have the authority to freeze it if it is linked to the commission of an offense during investigation. Consequently, the Court dismissed the petition, directing the petitioner to seek relief by filing an appropriate application before the concerned magistrate for the release of the frozen funds.

HELD Since a bank account constitutes "property" under Section 102 of the CrPC, the police can seize its operation. If a petitioner claims the freezing was contrary to Section 102, they are relegated to moving an application under Section 451 read with Section 457 of the CrPC before the jurisdictional magistrate.

> “Since it is the case of the fifth respondent that the petitioner's bank account has been freezed in connection with Crime No.301 of 2020 of Ramachandrapuram (CCS-EOW) Police station, Cyberabad, the petitioner is entitled to move an appropriate application on the file of the Court concerned in accordance with law. 7. Having regard to the same and as the petitioner is having remedy to file an application under Section 451 read with Section 457 Cr.P.C., if his account has been freezed contrary to Section 102 Cr.P.C., this Court deems it appropriate to dispose of the Writ Petition relegating the petitioner to file application before the Court concerned.”

HIGH COURT FOR STATE OF TELANGANA · 2024 | SOURCE HBHC010411122021

17 J. Satheesh Kumar v. State

MADRAS HIGH COURT · 2022-01-12 · CRL OP/22419/2021

The petitioners sought to defreeze their bank accounts, which were blocked by the police during the investigation of an alleged criminal breach of trust and cheating case (Crime No. 24 of 2021). The petitioners argued that the police failed to comply with Section 102 of the Code of Criminal Procedure, which mandates that the police officer must 'forthwith' report the freezing of accounts to the jurisdictional Magistrate. The police admitted to the delay in reporting to the Magistrate, citing administrative difficulties and the misplacement of the case diary. Relying on established precedents, the court addressed whether the procedural lapses invalidated the seizure. The matter involved allegations of misappropriation of coal worth approximately 2.92 crores by former employees.

HELD While Section 102(3) requires the police officer to report a seizure forthwith to the Magistrate, an administrative delay in reporting may not automatically invalidate the seizure if a strong link between the bank account and the crime under investigation is established.

> “The requirement of Section 102 Cr.P.C., is that the Police officer to seize the bank account, if it is found that the amount in the bank account of the accused or others has got a direct link with the case. The power of Police officer issuing prohibitory order to freeze the bank account is not in dispute. ... In the case of “ Opto Circuit India Limited Versus Axis Bank and others reported in (2012) 6 SCC 707”, the Hon'ble Apex Court had held that under sub-section (3) to Section 102 Cr.P.C., requires that the Police Officer shall forthwith report the seizure to the Magistrate having jurisdiction.”

MADRAS HIGH COURT · 2022 | SOURCE HCMA011448652021

18 Md. Akbar Ali Khan v. State of West Bengal

CALCUTTA HIGH COURT · 2025-09-11 · WPA/20694/2025

The petitioner filed a writ petition challenging the freezing of four of his bank accounts by police authorities due to multiple online fraud complaints. The petitioner argued that these accounts were used for legitimate business purposes and that the blanket freezing of all funds caused significant financial hardship and operational disruption. The court reviewed the legal principles concerning the seizure of bank accounts under Section 102 of the Cr.P.C., noting that while investigating agencies have the power to freeze accounts, such measures should be proportionate and limited to the specific disputed amounts where possible. The court emphasized that blanket freezing without regard to the specific nexus with the alleged crime may violate the fundamental right to livelihood.

HELD Investigating agencies must exercise proportionality when freezing bank accounts. A blanket freeze on an entire account is improper if the dispute only concerns a specific amount; therefore, banks should be directed to confine the freeze strictly to the disputed sum, allowing the petitioner to operate the rest of the account.

> “(i). The second respondent Bank is directed to confine the freezing order of the petitioner's bank account only to the extent of the amount mentioned in the order/requisition issued by the Police Authorities. The above exercise shall be done forthwith, so as to enable the petitioner to transact through his account beyond the said limit;”

CALCUTTA HIGH COURT · 2025 | SOURCE WBCHCA0413772025

19 Siddharam Satlingappa Mhetre v. State of Maharashtra

SUPREME COURT OF INDIA · 2010-12-02 · 2010 INSC 843

This case concerned an application for anticipatory bail under Section 438 of the Code of Criminal Procedure by an accused charged with instigating a murder. The High Court had rejected the plea, but the Supreme Court allowed the appeal, emphasizing that the power to grant anticipatory bail is guided by the fundamental right to personal liberty under Article 21 of the Constitution. The Court clarified that limitations from Section 437 cannot be read into Section 438 and that orders granting such bail should not be limited in duration. It held that if an accused fully cooperates with the investigation, custodial interrogation should generally be avoided.

HELD Although the police have powers of search and seizure during an investigation, freezing of bank accounts should only be done for a small duration during the investigation to prevent excessive interference with an individual's rights.

> "(6) Bank accounts be frozen for small duration during investigation. [Paras 127 and 128)"

SUPREME COURT OF INDIA · 2010 | SOURCE ESCR010003512010

20 Shawk Labs Pvt. Ltd. v. State of Tamil Nadu

MADRAS HIGH COURT · 2023-08-30 · WP/24891/2023

The petitioner sought to defreeze their bank accounts, which had been frozen by the police during a criminal investigation. The court noted that while the police had frozen the accounts in November 2022, they failed to report this action to the jurisdictional Magistrate as required by Section 102 of the Code of Criminal Procedure. Holding that the delay rendered the freezing illegal, the court directed the police to immediately lift the freeze on the petitioner's accounts. The court clarified that any future freezing of these accounts must strictly comply with the procedural mandates of the Cr.P.C.

HELD If the police freeze a bank account during an investigation but fail to immediately intimate the action to the jurisdictional Magistrate as mandated under Section 102 of the CrPC, the freeze is rendered illegal and must be set aside forthwith.

> "In the light of the above submission, it is clear that after the bank account was freezed by the seventh respondent Police, it was not immediately intimated to the jurisdictional Magistrate as mandated under Section 102 of Cr.P.C. Hence, the very freezing of the account is illegal and the law on this issue is too well settled."

MADRAS HIGH COURT · 2023 | SOURCE HCMA011440732023

21 Sagiraju Aruna v. Union of India

HIGH COURT OF ANDHRA PRADESH · 2025-07-27 · WP/5892/2025

The petitioner, an aquaculture business owner, challenged the freezing of her HDFC bank account by the bank following a request from Cyber Crime authorities. The account was frozen due to suspected involvement in cyber-crime transactions. The petitioner argued that only a portion of the funds in the account was linked to the alleged illegal activity, and blocking the entire balance prevented her from conducting legitimate business. The court observed that freezing the entire amount was disproportionate and hindered the petitioner's fundamental right to carry on business. Consequently, the court ordered the bank to allow the petitioner to operate her account, provided that an amount of Rs. 5,00,000 is withheld pending the completion of the investigation.

HELD A blanket freeze on an entire credit balance of a bank account is arbitrary and disproportionate if the suspected transaction involves only a small, specific portion of the funds. Freezing the entire account unnecessarily disrupts legitimate business needs and warrants court intervention to release all but the disputed amount.

> “Learned counselforthe petitionersubmitsthatthe amount creditedto the petitioner’saccount,in respectof alleged Cyber Crime is of Rs.3,50,000/-,was clarifiedpursuantto the letter addressedbythe4'^respondenthereintothe8‘^respondent-Bank on 13.10.2024.But contrarytothe information,the8*''respondent- Bank frozentheentireamount ofthepetitioner’saccount,thereby causinginconveniencetothepetitionerformeetinghis day to day businessneeds restrainingforutilizationof hisfunds.Hence, filed the present Writ Petition.”

HIGH COURT OF ANDHRA PRADESH · 2025 | SOURCE APHC010111012025

22 Hassan Bin Omar v. State of Telangana

HIGH COURT FOR STATE OF TELANGANA · 2022-06-10 · WP/36177/2021

The petitioner challenged the police's freezing of his bank account in connection with a criminal case, arguing that the action was arbitrary and violated his constitutional rights. The court examined whether it should exercise its writ jurisdiction despite the existence of alternative statutory remedies. It determined that the police had followed the procedural requirements of Section 102 of the Code of Criminal Procedure by reporting the seizure to the jurisdictional Magistrate. Consequently, the court held that the petitioner must pursue his grievance through the appropriate alternative remedy provided under Section 451 of the Code of Criminal Procedure, as the writ petition was not the proper forum for seeking the release of the seized property.

HELD When a bank account is frozen in connection with a crime and the police have duly complied with Section 102(3) of the CrPC by reporting the freeze to the Magistrate, there is no procedural irregularity. In such circumstances, the party must avail the statutorily engrafted remedy under Section 451 of the CrPC instead of invoking writ jurisdiction under Article 226.

> “5. The first and foremost issue that has to be decided is about the maintainability of the Writ Petition. The account has been freezed in connection with a crime and the police under Section 102(3) Cr.P.C. have to hle a report before the Magistrate. In this case, the police have filed the report before the Magistrate and there is no irregularity in complying with the said provision. For seeking interim custody of any of the properties, the only provision under the Cr.P.C. is Section 451 .”

HIGH COURT FOR STATE OF TELANGANA · 2022 | SOURCE HBHC010563332021

23 Convergytics Solutions Pvt. Ltd. v. State of Karnataka

HIGH COURT OF KARNATAKA · 2022-09-30 · WP/6811/2022

The petitioner, a company under investigation for alleged financial irregularities, challenged a police notice freezing its bank accounts and a subsequent magistrate's order refusing to de-freeze them. The petitioner argued that the freezing of accounts was carried out without complying with the mandatory procedural requirements of Section 102 of the Criminal Procedure Code, which governs the seizure of property during investigation. The court observed that the investigating agency failed to follow the statutory mandate to report the seizure to the concerned magistrate and provide notice to the accused. Finding that the bank accounts were frozen without strict adherence to the law, the court intervened to allow the company to operate its accounts for essential statutory and operational purposes, pending the completion of the investigation.

HELD Freezing a bank account under Section 102 of the CrPC without reporting the action to the Magistrate or serving a notice is illegal. To balance investigative interests with the rights of the company, the court can permit partial operation of the accounts to cover vital operational expenses, such as salaries, rents, and GST payments, on execution of a suitable bond.

> "The said judgment is subsequently followed by number of co-ordinate Benches holding that the account being a property cannot be frozen in the manner that it is done taking recourse to Section 102 of Cr.P.C. ... The petitioner at this juncture, seeks the operation of the account for making payments, as is found in the application. The necessity of the petitioner is as follows: a. Monthly Salaries of employees : INR 90 Lakhs b. Monthly Rent payment: INR 1.75 Lakhs ... g. Monthly payment of GST/ Legal Fees – INR 21 Lakhs"

HIGH COURT OF KARNATAKA · 2022 SOURCE KAHC010145772022

24 Zook Logistics Private Limited v. State of Telangana

HIGH COURT FOR STATE OF TELANGANA · 2024-01-03 · WP/33282/2023

The petitioner, a logistics company involved in cryptocurrency trading, challenged the freezing of its bank account by police following the registration of a cybercrime case. The company alleged the police failed to follow the mandatory procedure under Section 102 of the Code of Criminal Procedure regarding the seizure of property during investigation. The police maintained the account was frozen as part of an ongoing investigation into a fraudulent transaction. The High Court observed that because the accounts were treated as crime property, it was essential for the police to report the action to the Magistrate. The Court directed the petitioner to approach the local Magistrate under Section 451 of the Code of Criminal Procedure to seek the release of the account.

HELD Where bank accounts are frozen as crime property, it is necessary for the police to report the freezing to the Magistrate under Section 102 of the CrPC. If the petitioner disputes the legality of the freeze or alleges procedural non-compliance, they must raise these contentions before the Magistrate by filing an application under Section 451 of the CrPC.

> "8. In view of the said submissions, this Court is of the view that as the accounts of the pedtioner were frozen brr the bank as crime propert5r, Magistrate concerned or it is necessary to inform the learned to file a report on the file of Court concerned about freezing of bank accounts of the petitioner' by following procedure prescribed under Section 102 of Cr'P'C' ... 9."

HIGH COURT FOR STATE OF TELANGANA · 2024 | SOURCE HBHC010612652023

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