01. **09.07.2026**
(D/L) **CT. NO. 05**
(RANAJIT-A.R.CT.)
(ARPAN-A.R.CT.)

In The High Court at Calcutta

CONSTITUTIONAL WRIT JURISDICTION
(Appellate Side)

W.P.A. 14081 OF 2026

ALL INDIA TRINAMOOL CONGRESS AND ANOTHER
VS.
THE STATE OF WEST BENGAL AND OTHERS
……………

Dr. Abhishek Manu Singhvi, Sr. Adv.
Mr. Kishore Datta, Sr. Adv.
Mr. Sabyasachi Banerjee, Sr. Adv.
Mr. Ayan Bhattacharjee, Sr. Adv.
Mr. Rudradipta Nandy, Adv.
Mr. Nizam Pasha, Adv.
Mr. Agnish Basu, Adv.
Mr. Vipul Vedant, Adv.
Mr. Mushtaq Salim, Adv.
Mr. Aditya Roy, Adv.
Mr. Siddhartha Seem, Adv.
Mr. Gourav Bose, Adv.
Ms. Awstika Das, Adv.
…For the Petitioners
Mr. Surojit Nath Mitra, AG
Mr. Rajdeep Mazumder, AAG
Mr. Moyukh Mukherjee, Adv.
Ms. Arushi Rathore, Adv.
Ms. Sagnika Banerjee, Adv.
…For the State
Mr. Tushar Mehta, SGI
Mr. Rajdeep Mazumder, AAG
Mr. Moyukh Mukherjee, Adv.
Mr. Pritam Roy, Adv.
Ms. Arushi Rathore, Adv.
Ms. Sagnika Banerjee, Adv.
…For the Respondent Nos.2 & 3
Mr. Neeraj Kishan Kaul, Sr. Adv.
Mr. K. Parameshwar, Sr. Adv.
Mr. Aman Jha, Adv.
Mr. Rishi Tutu, Adv.
Mr. Sachit Talukdar, Adv.
Mr. Tirtha Raj Ghoshal, Adv.
…For the Respondent No.4
Ms. Sweta Mukherjee, Adv.
Mr. Prantik Garai, Adv.

Ms. Sakshi Bagaria, Adv.
Ms. Sarmistha Dutta, Adv.

...For the HDFC Bank

1. Matter is heard *in extenso* in presence of the learned Senior Advocates representing the petitioners, State respondents, concerned police authorities, defacto complainant being respondent no.4 and Bank Authority.

2. Respondent no.4 lodged a complaint on 18th June, 2026 before the Inspector-in-Charge, Cyber Crime Police Station, Bidhannagar Police Commissionerate alleging three accounts lying in HDFC Bank Limited, Central Plaza Branch, Kolkata, are repositories of proceeds of crime and concerned police authority was requested to take necessary steps. Those three accounts are – (i) 50200059108322, (ii) 50200063079047 and (iii) 50200063079034.

3. Dr. Avishek Manu Singhvi, learned Senior Advocate representing the petitioners submits that respondent no.4 being a part of faction of All India Trinamool Congress (for short, *"AITC"*) which was formed after declaration of result of West Bengal Assembly Election on 4th May, 2026, lodged such complaint with an object to freeze aforesaid three bank accounts with oblique motive to cripple a political party which is opposed to spirit of democracy. It is also submitted on behalf of the petitioners that difference of vote in West Bengal Assembly Election, 2026 in between AITC and Bharatiya Janata Party being the ruling dispensation is only five per cent. In this regard reliance is placed on relevant provisions of the Constitution of India including Article 300A.

4. It is further contended that an FIR was lodged on 18th June, 2026 by respondent no.4 and immediately on the next date, *i.e.*, 19th June, 2026 aforesaid three accounts were debit-frozen. Court is also apprised of the fact that as on date total eight accounts of AITC are frozen.

5. It is submitted that respondent no.4 is one of the beneficiaries of those three accounts and he utilized the fund which was allocated in his favour from those accounts for incurring expenditure to contest Assembly Election, 2026. After declaration of Assembly Election result on 4th May, 2026, respondent no.4 being part of faction of AITC lodged aforesaid complaint on 18th June, 2026 in order to freeze those three bank accounts.

6. Petitioners pray for a direction upon the concerned police authorities which would permit the petitioners to operate those three bank accounts upon de-freezing accounts.

7. Mr. Tushar Mehta, learned Solicitor General of India representing the police authorities submits that Investigating Agency on receipt of complaint dated 18th June, 2026 had to take steps expeditiously in order to prevent the petitioners from making illegal transactions on aforesaid three bank accounts. An effort is made to flag the issue on behalf of the police authorities that AITC is not solely represented by the present petitioners but there is a faction of AITC which is also claiming recognition as an official group of AITC.

8. Concern is expressed on behalf of the police authorities if during investigation petitioner no.1 is

permitted to operate the aforesaid three bank accounts that may lead to denial of existence of the faction group.

9. It is also specific contention on behalf of the police authorities that the issue is pending before the Election Commission of India (for short, *"ECI"*) with regard to grant of recognition to a particular faction of AITC and if at this stage present petitioners are permitted to operate the accounts, that may impact the proceeding which is pending before the ECI.

10. According to Mr. Mehta, learned Solicitor General of India steps taken by the concerned police authorities on 19th June, 2026 thereby debit-freezing aforesaid three bank accounts are reasonable steps which may not to be interdicted by this Court during pendency of the proceeding before the ECI.

11. Respondent no.4 is represented by Mr. Neeraj Kishan Kaul, learned Senior Advocate who has also raised concern with regard to identity of the faction group which is formed after declaration of West Bengal Assembly Election result on 4th May, 2026. It is further contended that if at this stage petitioner no.1 is permitted to operate those three bank accounts that will in effect deny the existence of the faction group and that too during pendency of the proceeding before the ECI.

12. In addition thereto, it is also submitted that ECI is the competent authority to pass necessary orders including interim orders during pendency of the proceeding relating to adjudication of identity and recognition of faction and orders can be passed in favour of any of the factions.

13. Another limb of submission is that police authorities may be directed to investigate the criminal prosecution being Bidhannagar Cyber Crime P.S. Case No.94 of 2026 dated 18th June, 2026 under Sections 111(4)/ 111(6)/ 316(2)/ 318(4)/ 61(2) of Bharatiya Nyaya Sanhita, 2023 read with Sections 66C/ 66D of the Information Technology Act, 2000 which has been initiated based on the complaint lodged by the respondent no.4 on 18th June, 2026.

14. State respondents are represented by Mr. Surojit Nath Mitra, learned Advocate General who disputes the statements made in paragraph 8 of supplementary affidavit affirmed on behalf of the petitioners disclosing day to day/ monthly expenditure of petitioner no.1. It is submitted that statements on day to day and monthly expenditures ought to have been disclosed by the petitioners with details in order to justify extent of expenditure which petitioner no.1 political party is required to incur.

15. Bank authority has filed an affidavit which was affirmed on 7th July, 2026 disclosing the corpus lying in aforesaid three bank accounts and who are the authorized signatories of those three bank accounts.

16. During course of hearing, a supplementary affidavit is filed on behalf of the petitioners affirmed on 7th July, 2026 and same is taken on record. Copies of the supplementary affidavit have already been served upon the learned advocates representing the parties.

17. It is pointed out on behalf of the petitioners that paragraph 8 of the said supplementary affidavit discloses day to day/ monthly expenses which

petitioner no.1 is required to incur for running the political party.

18. On behalf of the police authority, a report in the form of affidavit affirmed on 8th July, 2026 is also filed today and same is taken on record.

19. By filing such report an attempt is made to demonstrate before this Court under what circumstances and in consideration of which materials steps were taken by the Investigating Agency thereby directing the Bank authority to debit-freeze aforesaid three bank accounts.

20. Having considered the respective submissions made on behalf of the parties and supplementary affidavit as well as report filed on behalf of the petitioners and police authorities, Court is required to examine at this stage whether petitioner no.1 ought to be permitted to operate aforesaid three bank accounts which were debit-frozen by the dint of communication made by the Investigating Agency as it is reflected from the letter of the concerned Bank authority dated 19th June, 2026 which is at page 84 of the writ petition.

21. A complaint was lodged by the respondent no.4 on 18th June, 2026 making certain allegations against the petitioners relating to transactions made on those three bank accounts lying in HDFC Bank Limited, Central Plaza Branch, Kolkata.

22. This Court finds it apt to quote relevant part of the complaint dated 18th June, 2026 below:

> *"Although the complete details regarding the source of funds, identify of all persons involved, and the exact transactional chain*

are not presently within my direct knowledge, the circumstances clearly indicate that the matter requires immediate and thorough investigation to ascertain the origin, movement and destination of the said funds. There is also a reasonable apprehension that, if prompt action is not taken, relevant electronic records, banking data, and financial evidence may be altered, concealed or dissipated.

On a prima facie assessment of the available information, the acts suspected may attract provisions relating to cheating, criminal breach of trust, and criminal conspiracy under the Bharatiya Nyaya Sanhita, 2023, along with relevant provisions of the Information Technology Act, 2000, inasmuch as electronic means may have been used for facilitating the alleged unlawful financial activities. The offences that may be attracted, subject to verification and collection of evidence, include cheating under section 318, criminal breach of trust under section 316, criminal conspiracy under section 61, and such other allied provisions as may be disclosed during the course of investigation, including criminal intimidation under section 351 if any coercive or threatening elements are revealed.

In view of the seriousness of the matter and the involvement of suspected banking channels and electronic financial transactions, it is most respectfully prayed that a First Information Report be registered and that a

> *detailed investigation be initiated under the relevant provisions of the Bharatiya Nyaya Sanhita, 2023 and the Information Technology Act, 2000. It is further requested that immediate steps be taken for preservation and securing of all relevant banking records, KYC details, account statements, and electronic transaction data relating to the aforesaid accounts, and that appropriate legal measures be taken for safeguarding suspected proceeds of crime, strictly in accordance with law."*

23. On mere reading of such complaint, *prima facie*, it appears that same is omnibus without pinpointing particular incident/ incidents or transaction/ transactions based on which those three bank accounts were illegally enriched. Apprehension is also expressed *vide* said complaint dated 18th June, 2026 that if prompt action is not taken, relevant electronic records, bank data and financial evidence may be altered, concealed and dissipated.

24. Taking note of such complaint of respondent no.4 criminal prosecution was initiated by the concerned police authorities being Bidhannagar Cyber Crime P.S. Case No.94 of 2026 dated 18th June, 2026 under Sections 111(4)/ 111(6)/ 316(2)/ 318(4)/ 61(2) of Bharatiya Nyaya Sanhita, 2023 read with Sections 66C/ 66D of the Information Technology Act, 2000. In connection therewith Investigating Agency directed the Bank authority to debit-freeze aforesaid three bank accounts which appears from the letter issued by the Bank authority on 19th June, 2026 addressed to the petitioners.

25. From the facts alluded above, it appears that complaint was lodged on 18th June, 2026 based on which FIR was drawn up at 18:00 hours on 18th June, 2026 and hurriedly on the next day, 19th June, 2026 those three accounts were debit-frozen.

26. This Court has made an endeavour to find out the materials which were available before the concerned police authority leading to debit-freezing of those three bank accounts.

27. However, at this stage Court is unable to find particular materials which could have been basis of taking such abrupt step. Issue needs further consideration on placing materials before this Court prior to final adjudication of this writ petition.

28. Court finds it germane to record herein that before declaration of result of Assembly Election, 2026 on 4th May, 2026 respondent no.4 was a member of AITC and he also contested election being a candidate of that political party and was elected. Certain documents are annexed to this writ petition wherefrom it appears that for contesting the Assembly Election, 2026 respondent no.4 was allotted funds from those bank accounts. Without raising demur respondent no.4 utilized funds and on being elected lodged complaint on 18th June, 2026 being part of a faction of AITC which was subsequently formed.

29. However, arguments are advanced on behalf of the respondent no.4 that respondent no.4 belongs to a faction of AITC and claims that faction is the actual party; the issue is pending for consideration before the ECI.

30. Considering the contents of the complaint dated 18th June, 2026 this Court finds that it is not necessary to expand the scope of the writ petition in order to find out which faction of AITC is a recognized group. Issue to be decided by the competent authority.

31. Today Court is considering steps taken by the Investigating Agency on receipt of complaint dated 18th June, 2026. Concern is expressed if steps are not taken by the Investigating Agency taking note of the complaint dated 18th June, 2026, electronic records, bank data and financial evidence may be altered, concealed and dissipated.

32. At this stage, Court is contemplating to pass an interim order considering balance of convenience and inconvenience.

33. In one hand a case is made out on behalf of the petitioners that petitioner no.1 has right to operate aforesaid three bank accounts and in this regard reliance is placed on Section 106(1) of Bharatiya Nagarik Suraksha Sanhita, 2023. It is submitted that Section 106(1) does not authorize Investigating Agency to debit-freeze bank account. On the other hand it is submitted on behalf of the respondent no.4 that if petitioner no.1 and its authorized signatories are permitted to operate aforesaid three bank accounts, in that event, valuable evidence may wither away.

34. Taking note of the concern expressed on behalf of the rival parties, Court finds it apt to appoint Special Officer to facilitate operation of aforesaid three bank accounts.

35. Mr. Subrata Talukdar, former Judge of High Court at Calcutta is appointed as Special Officer till 30th September, 2026 and petitioner no.1 shall pay ₹1.25 lakh per month to the Special Officer as honorarium.

36. As it is found at this stage that this Court is not required to decide which faction within AITC is actual political group, without entering into this issue, Court permits any two of present authorized signatories of those three bank accounts to present cheque before the Special Officer and Special Officer shall countersign it, thereafter cheque will be presented before the Bank authority for encashment.

37. However, it is clarified that petitioner no.1 shall be permitted to operate aforesaid three bank accounts for incurring day to day expenditure/ monthly expenditure to run the political party in terms of paragraph 8 of supplementary affidavit affirmed on 7th July, 2026 by one Subhasish Chakraborty.

38. For paying honorarium to the Special Officer, petitioner no.1 shall be permitted to operate those three bank accounts. In addition thereto petitioner no.1 shall also be permitted to meet legal expenditure up to 30th September, 2026.

39. No other expenditure (major or minor) shall be permitted by the Special Officer.

40. Bank authority is directed to preserve electronic record, bank data and financial evidence as indicated in the complaint dated 18th June, 2026 and shall co-operate with the Investigating Agency for carrying out effective investigation.

41. Concerned police authorities are directed to file a report on the next date disclosing the progress made in the investigation.

42. Special Officer shall also file a report on the next date.

43. Since it is submitted on behalf of the respondent no.4 that issue of recognizing a particular faction within AITC is pending before ECI, in the event of alteration of position regarding recognition of any faction of AITC, same shall be brought to the notice of this Court by any of the parties to this writ petition by making appropriate application seeking variation or vacating of the order passed today.

44. Order passed today shall in no way affect the proceeding which is pending before ECI and ECI is free to pass order on the proceeding.

45. List the matter under the same heading for further consideration on 21st September, 2026.

(SAUGATA BHATTACHARYYA, J.)