

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

Date of pronouncement: 20.02.2026

Date of uploading: 23.02.2026

1. Bail App No. 366/2025

Rahul Sharma

...Applicant

Through: Mr. Abhimanyu Sharma, Adv.

v.

UT of J&K

...Respondent

Through: Mr. Sumeet Bhatia, GA

2. Bail App No. 374/2025

Kushal Singh

...Applicant

Through: Mr. Abhimanyu Sharma, Advocate

v.

UT of J&K

..... Respondent

Through: Mr. Sumeet Bhatia, GA

CORAM: HON'BLE MR. JUSTICE RAJESH SEKHRI, JUDGE

ORDER

20.02.2026(ORAL)

Bail App No. 366/2025 and Bail App No. 374/2025

- 01.** Since both the applications trace their origin to same FIR No. 135/2025 they are being disposed of by virtue of this common order.
- 02.** Applicants have invoked Section 482 BNSS for their enlargement on bail in anticipation of arrest, after a similar plea came to be declined by learned Principal Sessions Judge, Udhampur [“the trial Court”].
- 03.** Background facts of the case are that office of the Executive Engineer, PWD(R&B) Division, Ramnagar e-mailed a complaint to Police Station, Ramnagar regarding embezzlement of money from official account of his office. It was alleged that record of various transactions

in his office for last 2 years had not been maintained by the account section. He directed the account section, including the AAO, to update the account books within one week. One of the account clerks, namely Akhil Singh, who was actually MTS worker, had deposited a fake invoice in J&K Bank, Ramnagar by scanning the original invoice, amounting to Rs. 3,47,000/- and forged the name of payee on it. When the bank official found it suspicious and enquired about the transaction from AEE, same was found forged.

04. The initial inquiry transpired that said Akhil had forged the invoice in the name of one of his relatives and a reverse entry of the amount had been made in the official account of the complainant Executive Engineer. Accused Akhil confessed that previously also he had resorted to same *modus operandi* i.e., forging the invoices by replacing the name of payees with the name of somebody else.
05. The complainant formed a Committee headed by AAO and AEEs to look into the record and assess the amounts embezzled by the culprits in the previous years and on initial scrutiny, it came to the light that about one crore amount had been embezzled since the creation of new division from 16.08.2023. On the receipt of this complaint, FIR for offences under Sections 316(5), 318(4), 336(2), 338, 336(3), 340(2) BNS came to be registered. During investigation, the Investigating Officer seized relevant record from the PWD Department along with copies of fake invoices, through which, fraudulent transactions were carried out. Letters were also issued to various banks for details of bank accounts in which transactions through fake invoices had been

made. Statement of the complainant was also recorded. A detailed inquiry by the complainant-Executive Engineer and later by a Committee constituted by him and Superintending Engineer revealed that prime accused Akhil had formed around 70 invoices over two years, diverting amount of Rs. 1.20 crore to unknown accounts instead of actual contractors. The Investigating Agency, during investigation, seized record of PWD(R&B), Ramnagar and found that a large number of invoices sent to J&K Bank by the Executive Engineer appears suspicious. Major Accounting irregularities, including non-maintenance of cash book, absence of Bank Reconciliation Statements, non-maintenance of the Budget Control Register and non-submission of complete beneficiary lists under the SAMAGRA Scheme indicated serious financial mismanagement within the division. It also surfaced during investigation that several transactions involving credit of government funds from the official SAMAGRA PWD(R&B), Division, Ramnagar amount were received into the bank accounts of accused persons and these amounts were further transferred into multiple unknown accounts. Accused Anshuwal Singh, Aryan Sharma, Nitin Abrol, Shreyas, and Vikas Sharma came to be arrested. Specimen signatures of accused were obtained in the presence of EMIC, Ramnagar and sent to FSL for expert opinion.

- 06.** As per the Investigating Agency, it was accused Akhil Singh, who though was appointed as MTS worker, but assigned duties in the account section as Computer Operator, was found actively involved in diverting a substantial portion of embezzled amount into bank

accounts of his friends and his own brother namely Anshuwal Singh, who was prime conspirator. Large sums, thereafter, were transferred back into his personal accounts including two direct transactions amounting to Rs. 2,64,070/- from the official account of Executive Engineer. It is alleged that he had channelled these accounts into multiple unknown accounts and received funds back through suspicious transactions. It is allegation of the Investigating Agency that all the accused persons, in furtherance of common criminal intention, acted to obtain wrongful gain from the government funds by manipulating official records, preparing fake invoices, executing fraudulent bank transfers and diverting embezzled amount into multiple suspicious accounts.

07. Pertinently, allegations against the applicants namely Kushal Singh and Rahul Sharma are that they were working in Account Section of the office of PWD (R&B), Ramnagar as Junior Assistants (Bill clerk /Record keeper and Cashier respectively) and they had not properly maintained the record. It is also alleged that during the scrutiny of their bank account statement, it was found that number of indirect transactions had been received by them from the accounts through which fake transactions were carried out. According to the Investigating Agency, on the basis of the evidence collected so far, offences stand established against all the accused persons.
08. Applicants have approached this Court for their enlargement on bail in anticipation of arrest, primarily on the ground of false implication.
09. The plea has been opposed on the other side on gravity of the charge.

10. Having heard learned counsels for the parties and perused the record, I have given my thoughtful consideration to the facts and circumstances attending the present case.
11. Provisions of BNSS, confer discretionary jurisdiction on Courts to grant bail to accused pending investigation or trial and since this power is discretionary in nature, it is required to be exercised with circumspection, by balancing the valuable right of liberty of an individual and the interest of the society. No doubt, seriousness of a charge is a relevant consideration, to consider a bail plea, however it cannot be the only test or the factor to be reckoned because otherwise it may tantamount to imbalancing the constitutional rights and it is a fundamental postulate of criminal jurisprudence that accused is presumed to be innocent until his guilt is proved. Therefore, the discretionary jurisdiction of a Court in grant or refusal of bail is regulated by settled principle of law and Courts are obliged to balance the rights of accused with a need to maintain public confidence in the justice delivery system.
12. Offences alleged against accused persons are 316(5), 318(4), 336(2), 338, 336(3), 340(2) BNS. Offence under Section 316(5) BNS regarding forgery of a valuable security is punishable with life imprisonment or imprisonment upto 10 years.
13. The primary allegation against the applicants is that they, at the relevant time, were appointed in the Account Section of the office of the complainant i.e., PWD (R&B), Division Ramnagar, as Junior Assistants, Bill Clerk/Record keeper and Cashier respectively and that

they had not properly maintained the record. There is also allegation of same indirect transactions in their name from the accounts, through which, fake transactions were carried out. There is no allegation against the applicants regarding forgery of a valuable security, will etc. The said allegation is against the prime accused Akhil Singh, who is at large and his brother, the main conspirator namely Anshuwal Singh, who has already been enlarged on bail by the trial Court. Admitted position of the fact on record is that there are 14 accused persons in the present case, out of which, 08 co-accused, alleged beneficiaries have already been enlarged on bail by the trial Court and there is nothing on the record or in the CD file to indicate that prosecution has applied for cancellation for their bail. Since 08 alleged beneficiaries have already been enlarged on bail by the trial Court, applicants are entitled to pre-arrest bail on parity and in the circumstances, custodial interrogation of applicants shall not serve any purpose of the investigating agency.

14. Hence, both the applications are allowed and applicants are directed to be enlarged on bail in the event of their arrest, subject to their furnishing of surety bonds to the tune of Rs. 1.00 lac each, and a bond of personal re-cognizance of the like amount and subject to the following conditions that:
 - a. they shall not leave territorial jurisdiction of the trial Court without prior permission;

- b. they shall not jump over bail and tamper with the prosecution evidence or make an attempt to influence or intimidate the prosecution witnesses; and
- c. they shall appear before the Investigating Officer and cooperate as and when called.

15. Disposed of.

(Rajesh Sekhri)
Judge

Jammu
20.02.2026
Sushant

Whether the order is speaking? Yes/No

Whether the order is reportable? Yes/No

