

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

Sr. No.211

CRM-M-26141-2018
Date of decision : 24.08.2018

Randhir Singh and another

..... Petitioners

VERSUS

State of Punjab

..... Respondent

CORAM: HON'BLE MR. JUSTICE SUDHIR MITTAL

Present: Mr. L.M. Gulati, Advocate, for the petitioners.

Mr. J.S. Walia, Sr. DAG, Punjab.

Mr. Rajiv Joshi, Advocate, for the complainant.

SUDHIR MITTAL, J. (Oral)

The petitioners seek anticipatory bail in case FIR No.266 dated 11.11.2017, registered at Police Station Sadar Patiala, District Patiala, under Sections 406, 420 and 120-B IPC.

Learned State counsel submits that pursuant to order dated 15.06.2018, petitioners have joined the investigation. He, however, states that they have connived with the main accused and have falsified accounts. One of the main accused, namely, Geeta Utreja has been denied the concession of anticipatory bail by this Court. The petitioners were neither Chartered Accountants nor Accountants and were in fact, only 10+2 pass and obviously, they were roped in by the main accused to help them falsify the accounts so as to cause wrongful loss to the complainant party. Thus, the petitioners are not entitled to the concession of anticipatory bail.

Learned counsel for the petitioners relies upon the contents of the FIR to submit that the petitioners were roped in to examine the accounts of the parties by the police itself. He further refers to document, annexure

P2, to submit that the petitioners have signed therein as 'Accountants' and therefore, there was no mis-representation on their part. Having been nominated by the police to examine the accounts of the parties, no offence has been committed by the petitioners and thus, their custodial interrogation is not necessary. It is also urged that the petitioners are not the beneficiaries, in any manner.

Learned counsel for the complainant, however, submits that the petitioners have suffered statements before the police that they were only 10+2 pass and were not even Accountants. They were roped in to examine the accounts as earlier the main accused had filed a complaint against the complainant party, in which the agreement, annexure P2, was reached and the Investigating Officer of the said complaint himself brought the petitioners, evidently at the behest of the main accused, to examine the accounts so that false documents could be created to defeat the rights of the complainant party. The petitioners are clearly mixed up with the main accused and do not deserve the concession of the anticipatory bail.

From a perusal of the record, it is apparent that in the body of the document, annexure P2, the petitioners are referred to as 'Chartered Accountants' even though against their signatures 'Accountant' has been mentioned. Learned counsel for the petitioners does not deny that the petitioners are not even 'Accountants' by profession and thus, it is evident that introduction of such unqualified people for examining accounts worth crores of rupees was done with mala-fide intentions. Consequently, it would also not be far-fetched to infer that the petitioners were involved with the main

accused persons and their job was to falsify accounts. Thus, they are not entitled to the grant of concession of anticipatory bail.

The petition is accordingly, dismissed.

(SUDHIR MITTAL)
JUDGE

24.08.2018

Ramandeep Singh

Whether speaking / reasoned

Yes / No

Whether Reportable

Yes/ No