In the High Court of Punjab and Haryana at Chandigarh

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(1) Criminal Misc. No.M-37773 of 2017

.....

Date of decision:2.8.2018

Satnam Singh

.....Petitioner

v.

State of Punjab

.....Respondent

....

(2) Criminal Misc. No.M-39359 of 2017 (O&M)

.....

Sanjay Kapoor

.....Petitioner

v.

State of Punjab and another

.....Respondents

....

(3) Criminal Misc. No.M-41462 of 2017 (O&M)

.....

Dayal Chand Garg

.....Petitioner

v.

State of Punjab and another

.....Respondents

....

(4) Criminal Misc. No.M-42753 of 2017 (O&M)

.....

Arvind Sharma

.....Petitioner

v.

State of Punjab and another

.....Respondents

....

(5) Criminal Misc. No.M-43013 of 2017 (O&M)

.....

Teena Vohra alias Teena Sharma

.....Petitioner

v.

State of Punjab

.....Respondent

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(6) Criminal Misc. No.M-47810 of 2017

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Paramjit Singh

.....Petitioner

v.

State of Punjab

.....Respondent

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(7) Criminal Misc. No.M-6566 of 2018

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Kanwaljit Kaur

.....Petitioner

v.

State of Punjab and another

.....Respondents

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Present: Mr. Anmol Rattan Sidhu, Senior Advocate with Mr. Raghav Gulati and Mr. Manhar Singh Saini, Advocates for the petitioners in Cr. Misc. No.M-37773 of 2017, Cr. Misc. No.M-39359 of 2017, Cr. Misc. No.M-42753 of 2017 and Cr. Misc. No.M-6566 of 2018.

Mr. Bipan Ghai, Senior Advocate with Mr. Paras Talwar, Advocate for the petitioner in Cr. Misc. No.M-41462 of 2017.

Mr. Navkiran Singh, Advocate for the petitioner in Cr. Misc. No.M-43013 of 2017.

Mr. Salil Sagar, Senior Advocate with Mr. Sankalp Sagar, Advocate for the petitioner in Cr. Misc. No.M-47810 of 2017.

Mr. Gaurav Garg Dhuriwala, Senior Deputy Advocate General, Punjab for the respondent-State.

Mr. G.S. Attariwala, Advocate for respondent No.2 in Cr. Misc.

No.M-37773 of 2017 and Cr. Misc. No.M-41462 of 2017.

Mr. R.S. Pandher, Advocate for respondent No.2/complainant in Cr. Misc. No.M-47810 of 2017.

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Inderjit Singh, J.

This order will dispose of the above mentioned seven petitions filed under Section 438 Cr.P.C. for grant of anticipatory bail in case FIR No.450 dated 9.9.2017 registered for the offences under Sections 420, 467, 468, 471, 409 and 120-B IPC and Sections 7, 13(1), 13(1)(a), 13(1)(b), 13 (1)(c) and 13(1)(d) of the Prevention of Corruption Act, 1988 at Police Station Civil Lines, District Police Commissionerate Amritsar.

Notice of motion has been issued in these cases.

Mr. Gaurav Garg Dhuriwala, learned Senior Deputy Advocate General, Punjab has appeared on behalf of the respondent-State and Mr. G.S. Attariwala, learned Advocate has appeared for respondent No.2 in Cr. Misc. No.M-37773 of 2017 and Cr. Misc. No.M-41462 of 2017 and Mr. R.S. Pandher, learned Advocate has appeared for respondent No.2/ complainant in Cr. Misc. No.M-47810 of 2017 and contested these petitions.

I have heard learned senior counsel for the parties as well as learned State counsel and have gone through the record.

The FIR in the present cases has been registered on the basis of letter written by Additional Chief Secretary, Department of Local Bodies, Government of Punjab along with preliminary inquiry. The complaint was made regarding fraud and causing loss to Amritsar Improvement Trust, Amritsar (hereinafter referred to as `AIT') by embezzlement of funds. As per the prosecution version, some unaccounted bank accounts were opened by the officials/officers of Amritsar Improvement Trust. During the inquiry, Mr. D.C. Garg, EO, Mr. Devinder Kumar, Mr. Vishal Sharma, Ms. Teena Vohra (all Accountants), Mr. Harjit Singh, DCLA Local Audit, Mr. A.S. Bhatti of Local Audit were associated with the inquiry. During the inquiry, Mr. Sanjay Kapoor, Chartered Accountant for Amritsar Improvement Trust since 2002 was called. As per the prosecution version the fraudsters opened a large number of official bank accounts. Some of these so opened accounts are not reflected in cash books of AIT which means these are illegal accounts. Money had been received into illegal accounts through DDs for AIT. Money through cheques/pay orders had been paid to individuals AIT staff members, their families and some organisations. Part of this money was transferred back to AIT accounts by issuing DD. Large amounts were withdrawn in cash, in one instance ₹85 lakhs were withdrawn from illegal Account of AIT in HDFC Bank. This account was opened on 6.12.2013 and closed on 16.5.2017. Amount deposited/credited during the period is ₹58,15,72,582.32 and 66 number yourself cheques with total amount of ₹15.16 crores issued from this account for issuing pay orders, 2 pay orders were issued to Mr. Satnam Singh, Clerk, AIT, 1 pay order was issued to Narinder Nath father of Daman Bhalla, DCFA and to some other private persons. 53 self-cheques from this account were issued and an amount of ₹19.25 crores was illegally withdrawn.

As per the prosecution version, Dayal Chand Garg, Arvind

Sharma and Paramjit Singh remained Executive Officers of AIT. Sanjay Kapoor remained CA of AIT since 2002. Satnam Singh was posted as Clerk and Teena Vohra alias Teena Sharma was Accountant. As per the allegations of the prosecution, illegal accounts were opened, which were not shown in the cash books and were used for misusing, misappropriating, embezzling the interest amount of the AIT funds. The allegations against co-accused Daman Bhalla alias Lucky are that he got withdrawn huge amounts running in crores by forging the cheques i.e. by erasing the amounts and the names of the payees with a special pen and then filling it in his own favour or in favour of his family members etc.

Learned State counsel argued that as regards Satnam Singh, Clerk, ₹53 lakhs cash transactions were made. As regards Teena Vohra alias Teena Sharma, Accountant, she remained posted since 2000 and used to maintaining cash books and she opened 8 accounts, 6 in her own name and 2 in the names of her children. Her salary was only ₹42,000/- per month. More than ₹71 lakhs were deposited in her account, whereas her total salary comes much less. She had withdrawn ₹8 lakhs from her account after the registration of FIR. Learned State counsel further argued that a large number of FDRs running in crores of rupees were prepared but the actual amount on encashment had been shown in the accounts, whereas interest was not reflected in the accounts and misappropriated. As regards Sanjay Kapoor, he was CA since 2002 and was knowing fully well that interest was not deposited in the regular accounts and he was in full connivance with the other accused. The learned State counsel further argued that fraudulent accounts were opened. From the encashment of FDRs about ₹38 crores interest accrued. Arvind Sharma remained EO from October 2013 to 4.1.2017. One fraudulent account was opened under his signatures. He had also written a letter to withdraw cash amount of more than ₹10 lakhs. FSL report matches his signatures. He also issued two cheques which show that the amount was transferred from illegal account to regular accounts. Dayal Chand Garg, EO remained posted from 4.1.2017 to 30.5.2017 and 10.7.2017 to 3.9.2017. 58 Cheques issued from this account were not reflected in the cash books. During his time one account was closed and two were opened. During his period one cheque amounting to ₹15 lakhs was issued from illegal account to regular account. Paramjit Singh, EO remained posted from 1.6.2017 to 9.7.2017 as he was given additional charge.

As regards Kanwaljit Kaur, wife of Satnam Singh, Clerk, learned State counsel argued that she is the wife of Satnam Singh, Clerk and some amount had been deposited in her account by Satnam Singh.

All the learned senior counsel appearing for the petitioners mainly argued that entire fraud had been committed by the main accused Daman Bhalla, who forged the cheques and record and withdrawn huge amount without their knowledge and the petitioners had not misappropriated any amount.

After hearing learned senior counsel for the petitioners as well as learned State counsel, I find that as regards Kanwaljit Kaur, petitioner in Cr. Misc. No.M-6566 of 2018, she was not the employee of AIT nor there is any allegation that she had forged any document. Simply some amount had been deposited in her account by her husband Satnam Singh, who was Clerk in AIT. Kanwaljit Kaur has already joined the investigation. Keeping in view the fact that there is no allegation of forgery, misappropriation or embezzlement against her, I find that she is not required for custodial interrogation. No useful purpose will be served by sending the petitioner Kanwaljit Kaur to custody. So, without discussing the facts in minute detail and without expressing any opinion on the merits of the case, I find merit in Cr. Misc. No.M-6566 of 2018 and the same is allowed. The interim order dated 16.2.2018 passed by this Court granting interim bail to petitioner-Kanwaljit Kaur is made absolute. However, she shall join the investigation as and when called upon to do so and shall abide by the conditions of Section 438 (2) Cr.P.C.

As regards petitioners Dayal Chand Garg, Teena Vohra alias Teena Sharma, Satnam Singh, Sanjay Kapoor, Arvind Sharma and Paramjit Singh, I find that there are allegations against these petitioners regarding misappropriating a huge amount running into crores and putting loss to AIT and further opening illegal accounts and issuing cheques for withdrawing the money from illegal accounts to regular accounts and further not showing these accounts in the cash books knowingly and further the interest on the FDRS etc. was embezzled/misappropriated. All these allegations show that these petitioners are required for custodial interrogation. Otherwise also, keeping in view the serious nature and gravity of the offences, I do not find it fit cases where these petitioners are entitled for the grant of anticipatory bail.

Therefore, finding no merit in these petitions, the same are dismissed.

As stated above, Cr. Misc. No.M-6566 of 20018 of Kanwaljit Kaur-petitioner is allowed.

However, nothing stated above will constitute my opinion on the merits of the cases.

August 2, 2018.

(Inderjit Singh)
Judge

hsp

NOTE:	Whether speaking/reasoned:	Yes
	Whether reportable:	No