

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

MCRCA No. 642 of 2019

- Amit Roy S/o Late Virendranath Roy, Aged About 49 Years, R/o A/41, Sadak Vidya Vihar, Nehru Nagar, Bhilai, District- Durg, Chhattisgarh., District : Durg, Chhattisgarh

---- Applicant

Versus

- State Of Chhattisgarh Through District- Magistrate, Durg, District- Durg, Chhattisgarh., District : Durg, Chhattisgarh

---- Non-applicant

For Applicant – Shri Rahim Ubwani, Advocate.

For Non-applicant/State – Shri I. Lakra, Deputy Govt. Advocate.

Shri Prasoon Agrawal, Advocate for the objector.

Hon'ble Shri Justice Rajendra Chandra Singh Samant

Order on Board

13-05-2019

1. Apprehending arrest in connection with Crime No.105/2019, registered at Police Station – Bhilai Nagar, District Durg, Chhattisgarh for offence punishable under Section 420, 467, 468, 471, 34 of the IPC, the applicant has preferred this application under Section 438 of the Cr.P.C. for grant of anticipatory bail.

2. It is submitted by learned counsel for the applicant that the applicant has been falsely implicated in this case. The applicant is a chartered accountant and he was consultant of Gurunanak English Medium School, Sector-6, Bhilai, District Durg, C.G. All the offence of embezzlement has been committed by the Manager of the said school namely Manish Sahu. The applicant has given the audit report on the basis of documents that were supplied to him by the Manager Manish Sahu. Therefore, he has played no role in the said commission of offence of embezzlement. Therefore, it is prayed that this applicant may be benefited with grant of anticipatory bail.

3. Learned counsel for the State/non-applicant opposes the application and submits that it is a case of embezzlement of Rs.19,00,000/-. When the

main accused went missing, the school management conducted the audit inspection through another independent agency, in which defalcation was found, that this applicant being the chartered accountant and consultant of the school had deliberately ignored the defalcation and has prepared reports to cover up the same. It is also submitted that there may be requirement of custodial interrogation of the applicant. Hence, the application may be rejected.

4. Learned counsel for the objector adopts the argument advanced by the State counsel and submits that this applicant had been responsible for deliberately preparing false audit report for continuously three years and great difference has been found in the audit report prepared by this applicant and the audit report prepared by the independent agency. Therefore, he is not entitled for grant of anticipatory bail.

5. In reply it is submitted by learned counsel for the applicant that the applicant was not benefited with the said defalcation and he has prepared the report only on the basis of the documents that were supplied to him believing them to be true. He never had access to the documents which are now being referred to. Therefore, it is prayed that the application may be allowed.

6. Heard learned counsel for the parties and perused the case diary.

7. The FIR has been lodged against this applicant and one Manish Sahu alleging that co-accused Manish Sahu and this applicant collaborated in preparing false audit reports for committing offence of embezzlement of Rs.19,00,000/-, which was discovered when the school got the accounts re-audited by another chartered accountant.

8. On perusal of the case diary, it has appeared that this applicant himself is not the beneficiary as he had no access to funds or Bank accounts of the school. Only the main accused has been benefited in the said embezzlement. Therefore, under these facts and circumstances of this case, I feel inclined to allow this application.

9. Accordingly, the anticipatory bail application is allowed. It is directed that in the event of arrest of the applicant in connection with the aforesaid offence, he shall be released on bail by the officer arresting him on executing a personal bond in sum of Rs.25,000/- with one surety in the like sum to the satisfaction of the concerned Investigating Officer. The applicant shall also abide by the following conditions :

- (i) that the applicant shall make himself available for interrogation before the investigating officer as and when required;
- (ii) that the applicant shall not, directly or indirectly, make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him/her from disclosing such facts to the Court or to any police officer;
- (iii) that the applicant shall not act, in any manner, which will be prejudicial to fair and expeditious trial; and
- (iv) that the applicant shall appear before the trial Court on each and every date given to him by the said Court till disposal of the trial.

10. Certified copy as per rules.

Sd/-
(Rajendra Chandra Singh Samant)
Judge