224 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M-41896-2020
Date of Decision: 21.12.2020

Tejinder Kaur

....Petitioner

Versus

State of Punjab

...Respondent

CORAM: Hon'ble Mr.Justice Deepak Sibal

Present: Mr.Karan Bhardwaj, Advocate for the petitioner
Mr.Sidakmeet Singh Sandhu, AAG Punjab

Deepak Sibal, J.

Case taken up through Video Conferencing.

The present petition has been filed under Section 438 Cr.P.C. for the grant of anticipatory bail in FIR No.283 dated 10.11.2020 registered under Sections 409, 420, 467, 468, 471, 120-B, at Police Station Division No.6, District Police Commissionerate, Ludhiana.

Briefly stated, the case of the prosecution is that Jagraj Singh Sandhu, proprietor of M/s Indian Security Services, Ludhiana (for short – the firm) filed a complaint with the police that Amrik Singh was working as a field officer in the firm; it was his duty to supervise the employed security guards as also to mark their attendance; it was further his responsibility to deposit the attendance sheets with the petitioner, who was the Clerk/ Accounts Clerk of the firm; on the basis of the attendance sheets deposited by Amrik Singh with the petitioner salary was disbursed to the employees mentioned therein; a complaint was made by some of the employees with regard to non-receipt of salary; the complainant held a preliminary inquiry which revealed that Amrik Singh, in conspiracy with his son, was getting salary of various employees deposited in their own personal bank accounts; such inquiry further revealed that relatives of Amrik Singh who were actually not working as Security Guards were also being marked present by Amrik Singh on the attendance sheets; these attendance sheets were then being presented to the petitioner – the Accounts Clerk/ Clerk after which salaries were being transferred in the bank accounts of those fictitious employees and names of some of the relatives / persons known to Amrik Singh who were the beneficiaries of such fraud/ cheating were given in the complaint.

Investigation by the police as also further inquiry conducted by the firm revealed that in the afore referred conspiracy the petitioner was also an active player because as the only Accounts Clerk in the firm she was not only turning a blind eye to the fictitious attendance sheets being presented by Amrik Singh but she was also getting funds of the firm transferred to the bank accounts of her own relatives after fictitiously showing them to be on the payrolls of the firm. Several instances came to fore where non-employees of the firm, who were related to the petitioner including her husband Davinder Singh, brother Gurpal Singh and niece Jasprit Kaur were beneficiaries of the aforesaid fraudulent acts. Several unexplained cash deposits were also found to have been made in the salary account of the petitioner and even the petitioner's neighbourers were found to have benefited from the above scam. After his arrest Amrik Singh also disclosed to the investigating agency with regard to the involvement of the petitioner in the conspiracy to cheat the firm.

Learned counsel for the petitioner contended that the petitioner has been falsely implicated in the case; it was not her duty to prepare the attendance sheets or disburse the salary; the petitioner was only to enter data provided by Amrik Singh on the basis whereof salary was being disbursed; the salary was paid under the signatures of the complainant who has falsely implicated the petitioner to save his own skin from legal proceedings; petitioner has a young child; no recovery is to be effected from her and that the petitioner was not named in the complaint made initially to the police.

Learned State counsel submitted that the State requires the custodial interrogation of the petitioner to unearth the scale of the fraud committed by her and her co-accused; preliminary investigation/ inquiry reveals that Amrik Singh was presenting fictitious attendance sheets to the petitioner who, for monetary gain, was turning a blind eye to such illegalities and even facilitating release of salary to the fictitious employees; the petitioner's close relatives have been found to have benefited under this scam; several unexplained cash entries have been found in the petitioner's salary account; before leaving the firm in March 2019 the petitioner deleted crucial entries from the computer under her control; the State needs to find out as to who else was involved and that who all benefited from the aforesaid scam.

The allegations against the petitioner which are found to be serious are that while she served the firm as its Clerk/ Accounts Clerk she not only turned a blind eye to the produced attendance sheets containing names of fictitious employees but also facilitated disbursement of salaries to them. She is further alleged to have included in the list of fictitious employees the names of several persons known/ related to her including that of her husband-Davinder Singh, brother-Gurpal Singh, niece-Jasprit Kaur and even her neighbours etc. and that before leaving her job in March 2019 she deleted crucial accounting records pertaining to the afore referred fraudulent transactions from the computer of the firm which was under her control. Such acts of omission and commission on the part of the petitioner are alleged to spread over a period of several years during which she, in conspiracy with her co-accused, siphoned crores of rupees of the firm.

The scale of the alleged scam by the petitioner and her co-accused needs to be unearthed. The complete list of beneficiaries is still unknown. Cash and other entries in the petitioner's salary account remains unexplained. The contents of the accounting record on the petitioner's computer which she allegedly deleted before leaving the service of the firm needs to be deciphered. The exact *modus-operandi* adopted by the petitioner and her co-accused as also if other persons were involved needs deeper probe.

In view of the above reasons, which are inclusive and not exhaustive, custodial interrogation of the petitioner is considered necessary.

Dismissed.

It is clarified that the above observations have been made by this Court to decide the present petition seeking anticipatory bail in which investigation is still going on and therefore these observations be not construed as opinion on the merits of the case.

21.12.2020 **(Deepak Sibal)**
gk **Judge**

Whether speaking/ reasoned: Yes/No
Whether Reportable: Yes/No