208-2

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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CRM-M-22869-2021
Date of Decision: 02.08.2021

Rabbi Singh @ Ravi Singh @ Rabi Singh

Petitioner

Versus

State of Punjab

Respondent

CORAM: HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Jasjit Singh Bedi, Senior Advocate with
Mr. Rubal Garg, Advocate for the petitioner.

Ms. Monika Jalota, Deputy Advocate General, Punjab
assisted by Inspector Surender, Vigilance Bureau.

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AVNEESH JHINGAN, J (Oral):

[1] The matter is taken up for hearing through video conference due to COVID-19 situation.

[2] This is a petition seeking anticipatory bail in F.I.R. No. 6, dated 8th May, 2021, under Sections 409, 420, 465, 467, 468, 471, 477-A, 201 and 120-B of IPC and Section 7 of the Prevention of Corruption Act, 1988 (Amended by P.C. Amendment) Act, 2018 at Vigilance Bureau, Phase-1, Mohali.

[3] As per F.I.R., in connivance with the revenue officials, revenue records of Village Majrian, District Mohali were tampered with. Till the year 1991, the land in dispute was *Shamlat Deh Hasab Rasad Jar Khewat* in the name of Gram Panchayat as owner which was

changed and the land was distributed between private respondents. Certain new co-sharers were added and shares of existing co-sharers was increased. Thereafter, creating a chain of Power of Attorney [hereinafter 'POA'], sale deeds were executed. The allegations against the petitioner are that he was POA holder of Amrik Singh who is non-existing person. Neither the POA gives full details of Amrik Singh nor any enclosures are available on the record.

[4] Mr. Jasjit Singh Bedi, learned senior counsel appearing for the petitioner contends that in the year 1991 when there was fabrication of the revenue record, petitioner was 9 years old. It is argued that petitioner is engaged in business of trading of building material. The main person in sale of land was of one Shyam Lal who had to make certain payments to petitioner for the material supplied. Instead of making payments, he got executed POA through Amrik Singh in favour of the petitioner. The petitioner was only getting commission on sales.

[5] Learned senior counsel for the petitioner places reliance on Income Tax Assessment Order dated 23rd June, 2016 for the Assessment Year 2013-14, relevant Financial Year being 2012-13, to contend that his accounts books were found in order by the Income Tax Department.

[6] The contention raised is that anticipatory bail was denied by the Court below on the ground that amount of sale consideration is to be recovered but same cannot be a ground for custodial interrogation. It is further argued that petitioner being POA holder had

checked the revenue record for the last 20 years and thereafter executed the sale deeds. The petitioner cannot be connected with the fabrication of revenue records.

[7] Ms. Monika Jalota, Deputy Advocate General, Punjab places reliance upon the pleadings of reply filed. She submits that Shyam Lal after getting bail in another F.I.R. is absconding. There is no detail available of Amrik Singh. It is a case where *Shamlat Deh* land was sold by forging revenue record and making a chain of persons. Her argument is that custodial interrogation is necessary to bring out *modus operandi* and the mode of payments. She refutes the argument raised by learned senior counsel for the petitioner submitting that it was not a case of merely getting commission by the petitioner, he actually transferred a portion of land in favour of his wife.

[8] Court while dealing with the petition of anticipatory bail exercises restraint from commenting upon the merits of the case. However, in view of issues pressed by learned senior counsel for the petitioner, same are being dealt with only for the purpose of disposal of present petition.

[9] As per allegations the case in hand has tone and tenor of forgery and of economic offence. In economic offences, there is well knitted and planned web casted by the accused. In present case, the issue is more complex than what it appears at its first blush. Each and every accused including the revenue officials had a specific role for making the transaction successful.

[10] In State of ***Gujarat Versus Mohanlal Jitamalji Porwal and others (1987) 2 SCC 364***, the Supreme Court held as under:-

> *"5. ....The entire community is aggrieved if the economic offenders who ruin the economy of the State are not brought to book. A murder may be committed in the heat of moment upon passions being aroused. An economic offence is committed with cool calculation and deliberate design with an eye on personal profit regardless of the consequence to the community. A disregard for the interest of the community can be manifested only at the cost of forfeiting the trust and faith of the community in the system to administer justice in an even-handed manner without fear of criticism from the quarters which view white collar crimes with a permissive eye unmindful of the damage done to the national economy and national interest....."*

[11] In ***Y.S. Jagan Mohan Reddy Versus CBI (2013) 7 SCC 439,*** the Supreme Court held as under:-

> *"34. Economic offences constitute a class apart and need to be visited with a different approach in the matter of bail. The economic offences having deep-rooted conspiracies and involving huge loss of public funds need to be viewed seriously and considered as grave offences affecting the economy of the country as a whole and thereby posing serious threat to the financial health of the country.*

[12] The argument put forth by learned senior counsel for the petitioner that petitioner was 9 years old in 1991 and he merely acted as POA at the instance of Shyam Lal (The Kingpin), appears to be appealing but does not enhance the case of the petitioner. The fact remains that nature of land was changed in revenue records. Sale of land was managed in a way that transaction remains behind veils and for that chain was created. As is evident from the pleadings and contentions, Shyam Lal though holding land never executed POA

directly in favour of the petitioner, it was Amrik Singh who executed POA in favour of the petitioner. Mere cursory look at POA will show that residential details etc., of Amrik Singh have intentionally been withheld in the POA.

[13] Moreover, the petitioner facilitated to elongate the chain of sale transactions. From the contentions, it is forthcoming that petitioner was well aware that instructions were being given by Shyam Lal and POA was executed by Amrik Singh.

[14] The contention that petitioner was only getting the commission is contradicted from the fact that there was transfer of certain portion of land in favour of his wife. As per learned State counsel Shyam Lal is absconding and Amrik Singh is non-existent person, the custodial interrogation is not being sought only for recovery of sale consideration rather to unearth to *modus operandi*. As per reply filed by learned State counsel, as soon as inquiry started, the annexures of the concerned documents were got destroyed.

[15] The reliance upon Income Tax Department's Assessment Order is of no avail. The case was selected for scrutiny under Computer Assisted Scrutiny Selection. The notice was issued regarding deduction claimed under Chapter VI-A of the Income Tax Act, 1961. The deduction was disallowed by framing the assessment. The veracity of accounts books was not specifically dealt with in the assessment. Moreover, at this stage, it is not the case set up that sale considerations were transacted through bank account of the petitioner.

[16] It is only when Investigating Agency will get break-through that further missing links of the chain will start surfacing.

[17] In the present case, if the petitioner is clothed with the protection of pre-arrest bail, the probe would be affected. The petitioner is one of the ends of the chain, it is through him that true identity of Amrik Singh and thereafter role of Shyam Lal can be revealed.

[18] No case is made out for grant of anticipatory bail to the petitioner.

[19] The petition is dismissed.

[AVNEESH JHINGAN]
JUDGE

2nd August, 2021
pankaj baweja

1. Whether speaking/ reasoned : Yes
2. Whether reportable : Yes