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

CRM-M-46967-2019 (O&M)
Date of Decision:- 27.10.2021

Kuldeep Kaur … Petitioner

Versus

State of Punjab and another ... Respondents

**CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL**

Present:- Mr. Harpreet Singh Sandhu, Advocate for the petitioner.

Mr. Ajay Pal Singh Gill, DAG, Punjab.

Mr. Anurag Chopra, Advocate for the complainant.

*(proceedings conducted through video conferencing)*

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**GURVINDER SINGH GILL, J.**

1. The petitioner has approached this Court seeking grant of anticipatory bail in a case registered vide FIR No.146 dated 19.9.2019 under Sections 420, 408/120-B IPC at Police Station Sirhali, District Tarn Taran.

2. The FIR in question was lodged at the instance of Awan Kumar, partner of Vikram Bharat Gas Agency, wherein it is alleged that he had employed Kuldeep Kaur (petitioner) as a Manager to look after his gas agency. It is alleged that Kuldeep Kaur alongwith her husband and other members of his family and also alongwith Angrej Singh and other employees of the agency and distributors had committed a fraud worth crores of rupees and had been depositing lesser amount in the bank from the proceeds of sale of cylinders and had been showing unnecessary expenses on account of which the agency suffered losses worth crores of rupees.

3. The learned counsel for the petitioner has submitted that a false FIR has been lodged against the petitioner and other members of her family on account of certain differences having cropped up between the complainant and the petitioner who was working as Manager in the gas agency of the complainant. It has been submitted that vague allegations have been levelled in the FIR and that there is no specific instance of any embezzlement or misappropriation.

4. Opposing the petition, the learned State counsel assisted by counsel for the complainant has submitted that the petitioner is specifically named in the FIR and being Manager of the gas agency, it is the petitioner herself who had complete domain over the affairs of the gas agency and that as such, it is the petitioner who has to be held responsible for the financial losses caused to the gas agency on account of financial irregularities and misappropriations.

5. The learned counsel for the complainant has vehemently argued that although the petitioner was getting a meager salary of ₹ 8,000/- per month but her standard of living was not commensurate with the said salary and infact she was having a lavish lifestyle maintaining two cars and her husband had also constructed a house. The learned counsel for the complainant has also drawn attention of this Court to various entries in petitioner's bank account maintained in Punjab National Bank, Sarhali Kalan, District Tarn Taran wherein huge amounts have been deposited by way of cash. It has been submitted that in view of the said banking transactions, particularly the deposit of cash amounts, it is clearly evident

that the petitioner had been siphoning off amounts from the gas agency by way of misappropriation and embezzlement.

6. I have considered rival submissions addressed before this Court and have also perused the account statement pertaining to A/c No. 3413000100218373, in the name of petitioner Kuldeep Kaur maintained in Punjab National Bank, Sarhali Kalan (Mohanpura), District Tarn Taran which has been supplied by the State counsel. The said account statement pertains to the period July, 2017 onwards upto September, 2019. A perusal of the said statement would show that the following amounts had been deposited in cash during the period of about two years :-

| **Month** | **Date** | **Deposits** | **Total** |
|---|---|---|---|
| July, 2017 | 19.7.2017 | 660 | 1,40,660 |
| | | 35,000 | |
| | 21.7.2017 | 65,000 | |
| | 26.7.2017 | 40,000 | |
| August, 2017 | 3.8.2017 | 40,000 | 55,000 |
| | 9.8.2017 | 15,000 | |
| September, 2017 | 1.9.2017 | 10,000 | 20,000 |
| | 16.9.2017 | 10,000 | |
| October, 2017 | 6.10.2017 | 25,000 | 1,25,000 |
| | 13.10.2017 | 1,00,000 | |
| November, 2017 | 1.11.2017 | 10,000 | 20,000 |
| | 6.11.2017 | 10,000 | |
| February, 2018 | 13.2.2018 | 18,000 | 18,000 |
| March, 2018 | 28.3.2018 | 10,000 | 10,000 |
| April, 2018 | 19.4.2018 | 6,000 | 18,000 |
| | 26.4.2018 | 10,000 | |
| | 27.4.2018 | 2,000 | |
| May, 2018 | 15.5.2018 | 4,000 | 14,000 |
| | 25.5.2018 | 10,000 | |

| | | | |
|---|---|---|---|
| June, 2018 | 1.6.2018 | 50,000 | 50,000 |
| July, 2018 | 10.7.2018<br>25.7.2018 | 8,270<br>2,00,000 | 2,08,270 |
| August, 2018 | 16.8.2018 | 20,000 | 20,000 |
| September, 2018 | 13.9.2018<br>20.9.2018 | 50,000<br>10,000 | 60,000 |
| October, 2018 | 9.10.2018<br>16.10.2018 | 23,500<br>40,000 | 63,500 |
| November, 2018 | 1.11.2018<br>9.11.2018<br>19.11.2018 | 30,000<br>23,000<br>62,500 | 1,15,500 |
| December, 2018 | 7.12.2018<br>12.12.2018<br>31.12.2018 | 24,000<br>35,000<br>10,000 | 69,000 |
| January, 2019 | 24.1.2019 | 6,000 | 6,000 |
| February, 2019 | 4.2.2019<br>12.2.2019 | 15,000<br>15,000 | 30,000 |
| March, 2019 | 15.3.2019<br><br>19.3.2019 | 5,500<br>7,000<br>6,000 | 18,500 |
| April, 2019 | 15.4.2019<br>25.4.2019 | 23,200<br>1,32,000 | 1,55,200 |
| May, 2019 | 9.5.2019 | 24,000 | 24,000 |
| | Grand Total | | 12,40,630 |

7. The aforesaid deposit of ₹12,40,630/- in cash during a period of two years can be said to be incommensurate with the salary which the petitioner was drawing. However, the deposit of said amount by itself would not establish the allegations of misappropriation of an amount of crores of rupees as alleged in the FIR. The petitioner may also be able to justify such deposits on the basis of some other sources of income, which she may be having. In

any case, since the petitioner, who is a lady, has already joined investigation and the case is mainly based on documentary evidence, her custodial interrogation is not warranted.

8. The petition, as such, is accepted and the interim directions issued by this Court vide order dated 7.11.2019 are hereby made absolute subject to the condition that the petitioner shall appear and join the investigation as and when called upon to do so and cooperate with the Investigating Officer and shall abide by the conditions as provided under Section 438(2) Cr.P.C.

**27.10.2021** **(Gurvinder Singh Gill)**
kamal **Judge**

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|---|---|
| Whether speaking /reasoned | Yes / No |
| Whether Reportable | Yes / No |