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

CRM-M No.7016 of 2022 (O&M)

Date of decision: 21.03.2022

Kamini Sehgal

....Petitioner

Versus

Central Bureau of Investigation

....Respondent

CORAM: HON'BLE MR. JUSTICE ARVIND SINGH SANGWAN

Present: Mr. P.S. Ahluwalia, Advocate
for the petitioner.

Mr. Sumeet Goel, Sr. Advocate
with Mr. Paramveer Dhull, Advocate
for the respondent – CBI.

ARVIND SINGH SANGWAN J. (Oral)

Prayer in this petition is for grant of regular bail to the petitioner under Section 439 of the Code of Criminal Procedure (in short 'Cr.P.C.') in FIR No.RCCHG2018A0009 dated 18.04.2018, for offence punishable under Sections 406, 419, 420, 467, 468, 471 and 120-B of the Indian Penal Code, 1860 (in short 'IPC') (Sections 477-A IPC and 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, registered at Police Station CBI, ACB, Chandigarh.

Counsel for the petitioner has argued that as per the allegations, the accused persons with dishonest and fraudulent intention, in order to obtain Income Tax Refund, got allotted Tax Deduction Account Number (TAN) on the basis of fake IDs and other documents.

Counsel for the petitioner has also submitted that the petitioner is a Chartered Accountant and the allegations against her are

that she has obtained 20 TANs in the name of her clients or some fictitious firms, by furnishing fake information in the TAN application forms and even she has forged the signatures on the application forms. It is further submitted that out of 20 firms, 15 firms were not found registered at the given address in the TAN application forms submitted by the petitioner, which were in the handwriting of the petitioner and the petitioner, thus, has intentionally and willfully furnished wrong information in the TAN application forms.

Counsel for the petitioner has further argued that the petitioner is the first offender and she is in custody since 20.10.2020, the investigation is complete and challan stands presented and out of 74 PWs, none has been examined as charges have not been framed yet.

Lastly, it is argued on behalf of the petitioner that the offences are triable by the Court of Magistrate, the petitioner is no more required for any further custodial interrogation and it will take some time in conclusion of the trial.

Counsel for the State has argued that there are serious allegations against the petitioner of furnishing false information on the basis of the fake documents and it has come in the investigation that the petitioner has submitted 20 TAN application forms on the basis of some non-existent firms.

Counsel for the State on the basis of the Custody Certificate has not disputed the factual position but opposed the prayer for bail.

Without commenting anything on merits of the case, considering the fact that the petitioner is in custody for the last 05 months; the petitioner is a lady and is a first offender; the petitioner is

not involved in any other case; the custodial interrogation of the petitioner is not required; the offences are triable by the Court of Magistrate; charges have not yet been framed and the conclusion of the trial will take some time due to COVID-19 situation, this petition is allowed and the petitioner is directed to be released on bail subject to her furnishing bail/surety bonds to the satisfaction of the trial Court/Illaq Magistrate/Duty Magistrate.

However, it will be open for the prosecution to apply for cancellation of bail of the petitioner, in case she is found involved in any other case or misusing the concession of bail, in any manner.

(ARVIND SINGH SANGWAN)
JUDGE

21.03.2022
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Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No