

**In the High Court for the States of Punjab and Haryana
At Chandigarh**

- 1)

Lakhvir Singh

Versus

State of Punjab

CRM-M-26462-2022 (O&M)

..... Petitioner

.....Respondent
- 2)

Inderjit Gir

Versus

State of Punjab

CRM-M-29450-2022 (O&M)

.....Petitioner

.....Respondent
- 3)

Varun Singla @ Honny

Versus

State of Punjab

CRM-M-28388-2022 (O&M)

..... Petitioner

..... Respondent
- 4)

Pawandeep Kaur

Versus

State of Punjab

CRM-M-29320-2022 (O&M)

..... Petitioner

..... Respondent
- 5)

Sukhwinder Gir

Versus

State of Punjab

CRM-M-32303-2022 (O&M)

..... Petitioner

..... Respondent
- 6)

Rozy Bansal

Versus

State of Punjab

CRM-M-32311-2022 (O&M)

..... Petitioner

..... Respondent

- 7)

Harjinder Singh

State of Punjab

Versus

CRM-M-32328-2022 (O&M)

..... Petitioner

..... Respondent
- 8)

Meenakshi Bansal

State of Punjab

Versus

CRM-M-32304-2022 (O&M)

..... Petitioner

..... Respondent
- 9)

Dinesh Kumar Bansal

State of Punjab

Versus

CRM-M-36558-2022 (O&M)

..... Petitioner

.....Respondent
- 10)

Inderjit Gill

State of Punjab

Versus

CRM-M-36560-2022 (O&M)

..... Petitioners

..... Respondent
- 11)

Manish Bansal

State of Punjab

Versus

CRM-M-36561-2022 (O&M)

..... Petitioner

..... Respondent
- 12)

Jaswinder Kaur and others

State of Punjab

Versus

CRM-M-44347-2022 (O&M)

..... Petitioners

..... Respondent

- 13)

Harsangat Singh

Versus

State of Punjab

CRM-M-44431-2022 (O&M)

..... Petitioner

..... Respondent
- 14)

Lakhminder Singh

Versus

State of Punjab

CRM-M-50154-2022 (O&M)

..... Petitioner

..... Respondent
- 15)

Jasvir Chand

Versus

State of Punjab

CRM-M-48823-2022 (O&M)

..... Petitioner

..... Respondent
- 16)

Jaswinder Singh

Versus

State of Punjab

CRM-M-34732-2022 (O&M)

..... Petitioner

..... Respondent
- 17)

Jatinder Rani

Versus

State of Punjab

CRM-M-56698-2022 (O&M)

..... Petitioner

..... Respondent
- 18)

Gurmit Kaur

Versus

State of Punjab

CRM-M-60719-2022 (O&M)

..... Petitioner

..... Respondent

19)

CRM-M-2355-2023 (O&M)

Dilawar Kaur

..... Petitioner

Versus

State of Punjab

..... Respondent

Date of Decision:-23.01.2023

CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL

Present:-

Mr. Swaran Tiwana, Advocates,
for the petitioner in CRM-M-26462-2022.

Dr. Anmol Rattan Singh, Senior Advocate, with
Mr. Pranshul Dhull, Advocate,
for the petitioner in CRM-M-34732-2022.

Mr. P.S.Ahluwalia, Advocate, for the petitioner/s
in CRM-M-28388-2022, CRM-M-32303-2022,
CRM-M-32311-2022, CRM-M-32304-2022,
CRM-M-36558-2022, CRM-M-36560-2022 &
CRM-M-36561-2022.

Mr. Tanvir S. Grewal & Mr. Vishavjeet, Advocates,
for the petitioner in CRM-M-29450-2022.

Mr. Manish K. Singla and Ms. Shikha Singla, Advocates,
for the petitioner/s in CRM-M-44431-2022 &
CRM-M-44347-2022.

Mr. Amandeep S. Rehal, Advocate,
for the petitioner in CRM-M-29320-2022.

Mr. Alok Mittal, Advocate,
for the petitioner in CRM-M-32328-2022.

Mr. H.S.Maan, Advocate,
for the petitioner in CRM-M-48823-2022.

Mr. Simranjeet Singh Sarwara, Advocate,
for the petitioner/s in CRM-M-56698-2022 &
CRM-M-60719-2022.

Mr. J.S.Mahal, Advocate, for Mr. Paras Jagga, Advocate,
for the petitioner in CRM-M-50154-2022.

Mr. S.S.Narula, Advocate,
for the petitioner in CRM-M-2355-2023.

Mr. G.G.Dhuriwala, Addl. AG, Punjab.

GURVINDER SINGH GILL, J.

1. This order shall dispose of the above mentioned 19 petitions filed on behalf of the petitioners seeking grant of anticipatory bail in respect of a case registered against them vide FIR No.12 dated 26.5.2022 under Sections 406, 420, 409, 465, 467, 468, 471, 201, 120-B IPC and Section 13(1)(A) read with Section 13(2) of the Prevention of Corruption Act, 1988 at Police Station Vigilance Bureau, Patiala, District Patiala.
2. The allegations broadly are to the effect that funds in respect of five villages had been siphoned off by members of panchayat in connivance with contractors and officials of government. The FIR was lodged at the instance of DSP Satpal Singh, Vigilance Bureau, Patiala Range, Patiala wherein it is alleged that upon receipt of complaint No. 308/21, Patiala, pertaining to allegations of embezzlement of Panchayat funds under the garb of development works by five Gram Panchayats of villages Pabra, Takhtu Majra, Aakri, Sehra, Sehri, an inquiry had been conducted and a technical team of Vigilance Department checked the development works which submitted its interim-report dated 23.05.2022. It was reported that Gram Panchayat, Aakri passed a resolution on 8.1.2021 for cleaning and construction of a pond in the village had paid an amount of Rs.1,19,87,610/- to various firms for the purpose of construction and cleaning of the said pond but no work had in fact been done at the spot except for excavation and that no estimates had been technically approved before commencing execution of said development work. It was also found that a resolution in respect of construction of Janj Ghar and Dispensary had also been passed by Gram Panchayat, Aakri on 8.1.2021 and for which the Panchayat paid an amount of Rs.1,69,15,605/- but even for the said no technical approval had been

obtained and nor any work had been undertaken at the spot. Similar position was found in respect of construction of a '*kabristann*' (Cemetery) for which an amount of Rs. 66,54,786/- had been released and for construction of Panchayat house, for which an amount of Rs. 1,71,16,125/- had been released to various construction firms but no work was found to have been carried out at the spot. Similarly, an amount of Rs. 60,31,900/- had been released for making reinforcement of banks of canal but no such work was found to have been done at the spot. Resolution in respect of the same was also passed on same day i.e. 8.1.2021. The aforesaid resolutions had been recorded by Panchayat Secretary Jaswinder Singh and were signed by members of the Gram Panchayat i.e. by Harjeet Kaur, Sarpanch, Charanjit Kaur, Panch, Avtar Singh, Panch, Sukhwinder Singh, Panch, Darshan Singh, Panch and Kulwinder Kaur, Panch.

3. A similar position surfaced in respect of other four villages Pabra, Takhtu Majra, Sehra and Sehri wherein also huge payments had been released on the pretext of undertaking development works, which were either not found to have been executed at all the spot or had been partly executed. In this manner, crores of rupees are alleged to have been released in a matter of days.
4. It is the case of prosecution that *shamlat* land of five villages namely Pabra, Takhtu Majra, Aakri, Sehra and Sehri falling in Block Shambhu, Tehsil Rajpura, District Patiala was acquired by PUDA for construction of Amritsar Kolkata Integration Corridor and a total of 1103 acres came to be acquired and for which the five villages received the following compensation including interest :-

Sr. No.	VILLAGE	AMOUNT
1	Pabra	43.82 crores
2	Takhtu Majra	14.24 crores
3	Akri	51.08 crores
4	Sehri	47.93 crores
5	Sehra	127.97 crores
	T O T A L	285.04 crores

5. The said amounts were deposited somewhere in the month of September, 2020. It is the case of prosecution that as per letter dated 23.10.2020 issued by the Deputy Director, Rural Development and Panchayat Department, Punjab, the entire amount received by the village Panchayats as compensation for acquisition of land was to be kept invested in Fixed Deposit in the banks which had been duly notified. It is further the case of prosecution that as per letter dated 2.2.2021 issued by the Director, Rural Development and Panchayat Department, Punjab, 30% out of the compensation amount so received was to be utilized for meeting the expenses of salary of Panchayat Secretary and out of the balance 70%, an amount equivalent to 10% of said balance could be utilized by the Panchayat for its urgent requirements and development works after taking technical and administrative approval.
6. As per prosecution, on the basis of the above-mentioned letters, it was only an amount of about Rs. 19.95 crores (10% out of 70% of compensation received) which the Panchayats could have legitimately spent on development works but only after getting estimates duly approved, but the Panchayats went on to spend an amount of approximately Rs. 66 crores during the period September, 2020 to April, 2021. It is further the case of prosecution that out of the development works so executed, works to the tune of about Rs. 6,66,47,036/- was never executed at all at the ground level.

7. As per the case of prosecution, all the Panches of the five villages, the Sarpanches of the said villages, three Panchayat Secretaries namely Lakhminder Singh, Jaswinder Singh and Jasvir Chand, BDPO Dilawar Kaur apart from others had all connived together for the purpose of siphoning off funds of Panchayat by forging and fabricating documents and by releasing payments on the pretext of development works when as a matter of fact, no such development work had been executed.
8. The learned counsel representing the petitioners as well learned State counsel have made their respective submissions. Since the roles alleged to different accused are different, therefore, for the sake of convenience, the petitioners are being categorized differently as follows, so to record their contentions:
- (i) Contractors/Suppliers etc.
 - (ii) Sarpanches and Panches of the villages
 - (iii) Panchayat Secretaries and BDPO
 - (iv) Other private individuals.
9. The learned counsel representing the Contractors/suppliers namely Inderjit Gir, Varun Singla, Sukhwinder Gir, Rozy Bansal wife of Dinesh Kumar Bansal, Meenakshi Bansal wife of Manish Bansal, Indejit Gill, Dinesh Kumar Bansal, Manish Bansal have submitted that they have falsely been implicated in the present case and that it is not the case where no work has been done at all and even as per the reply filed by the State, a substantial work was found to have been executed and that only a small part of the work remained unexecuted. The learned counsel, in this context, has drawn the attention of this Court to Annexure R-7, with reply dated 7.12.2022 (filed in CRM-M-

28388-2022 – Varun Singla @ Honny Vs. State of Punjab), wherein the details of unexecuted work have been mentioned as follows :

1.	Inderjit Gir	Rs. 82,76,000/- has been transferred to his account from villages Sehra, Sehri and Aakri.	Rs. 75,33,000/- received in his personal account	Rs. 8,56,000/- had been received for the work not even executed at the spot
2	Varun Singla	Rs. 2,40,29,289/- has been transferred to his account from villages Sehra, Sehri and Aakri.	--	Rs.28,34,930/- also received for work in Village Aakri and Sehri but work not even executed.
3	Sukhwinder Gir	Rs. 3,50,56,779/- has been transferred to his account from villages Sehra, Sehri and Aakri.	Rs. 75,33,000/- received in his personal account. Also received Rs. 5,10,000/- as Labour contractor.	Rs.29,17,320/- received for work in Village Aakri but work not even executed.
4	Rozy Bansal	Rs. 2,06,79,200/- has been transferred to his account from villages Sehra, Sehri and Aakri.	--	Rs.28,70,000/- received for work in Village Aakri but work not even executed.
5	Menakshi Bansal	Rs. 92,16,000/- has been transferred to his account from villages Sehra, Sehri and Aakri.	--	Rs.12,46,000/- received for work in Village Aakri but work not even executed.
6	Munish Bansal	Rs. 7,13,51,725/- has been transferred to his account from villages Sehra, Sehri and Aakri.	--	Rs.96,84,576/- received for work in Village Aakri and Sehri but work not even executed.
7	Inderjit Gill	Rs. 7,34,36,316/- has been transferred to his account from villages Sehra, Sehri and Aakri.	--	Rs.1,44,45,460/- received for work in Village Aakri and Sehri but work not even executed.
8	Dinesh Kumar Bansal	Rs. 12,52,87,549/- has been transferred to his account from villages Sehra, Sehri and Aakri.	--	Rs.2,22,67,970/- received for work in Village Aakri and Sehri but work not even executed.

10.The learned counsel representing the contractors/suppliers have submitted that in case there is any dispute regarding the work not having been done in time or not having been completely executed, the same, at best, would

constitute some civil liability and that the contractors are, in any case, willing to complete the unexecuted work as well to furnish any surety for the same.

11. The learned counsel representing the petitioners – Rozy Bansal and Meenakshi Bansal has additionally submitted that they happen to be wives of co-accused Dinesh Kumar Bansal and Manish Bansal respectively and as a matter of fact, the entire work of their firms was being looked after by their respective husbands, though they are proprietors of the firms. It has, thus, been submitted that the said two lady petitioners, not being in-charge of the affairs of the firm, cannot be attributed any culpability.
12. The learned counsel representing various Sarpanches and Panches namely Lakhvir Singh, Pawandeep Kaur, Jaswinder Kaur, Swaran Kaur, Ram Singh, Lahvinder Kaur, Gurcharan Singh, Naresh Kumar, Harsangat Singh, Jatinder Rani and Gurmit Kaur of the five villages have submitted that all the decisions had been taken collectively by way of passing resolutions which had later also been sent to the office of BDPO, and that in case the contractors had not fully executed the work, they cannot be held responsible in any manner. It has been submitted that the letters being relied upon by the prosecution i.e. letter dated 2.2.2021 issued by the Director, Rural Development and Panchayat Department had been issued much after the receipt of compensation amount and, in any case, would not have any legal sanctity so as to bind the Panchayats in any manner. It has also been submitted that the letter dated 23.10.2020 pertained only to investing the amount in FDR and cannot be interpreted to mean a restriction upon Panchayats against incurring expenditure for the purpose of development work from the amounts so received.

13. The learned counsel have further submitted that the FIR is in fact an outcome of political vendetta and came to be lodged immediately after change of Government in State of Punjab. The learned counsel, while referring to reply dated 13.10.2022 (filed in CRM-M-44431-2022 - Harsangat Singh vs. State of Punjab), has drawn the attention of this Court to a copy of Inquiry Report of SIT submitted vide letter No. 2042 dated 27.5.2022 annexed with Annexure R-1 to said reply wherein it is stated that the Superintending Engineer (PR), Public Works Circle, SAS Nagar vide letter No. 688 dated 23.5.2022 reported that as per the assessment, no recovery is made out against Gram Panchayat, Takhtu Majra. The learned counsel has further submitted that similar was the report in respect of Village Pabra. It has, thus, been contended that in view of the said position, the only allegation that would survive is that some formalities had not been completed which would be in the nature of some unintentional irregularity and would not amount to any criminal offence or criminal liability. It has also been submitted on behalf of the Panches and Sarpanches that they had passed resolutions regarding execution of development works in good faith and for betterment of the villages and that there is no evidence worth credence to show that they had pocketed any amount out of the panchayat funds.
14. The learned counsel representing the Panchayat Secretaries namely Lakhminder Singh, Jasvir Chand and Jaswinder Singh have submitted that the said Panchayat Secretaries have no role whatsoever to play in passing of any resolution by the Gram Panchayats which had been assigned to them and that the only role is to record the minutes, as are passed by the members of the Panchayat under their signatures. It has been pointed out that as per the prescribed procedure, the cheques which were issued under the signatures of

the Sarpanch or other authorized signatory of Panchayat are put up before the Panchayat Secretary for his signatures and in case the payment is more than Rs.25,000/-, the cheques are further sent to BDPO for signatures. It has been submitted that the Panchayat Secretary does not play any role in decision making as regards release of payments.

15. The learned counsel representing the petitioner - Dilawar Kaur (BDPO) submitted that a BDPO is not expected to physically inspect all the sites where construction or development work is going on and that whenever any cheque is put up before the BDPO for signatures, the same is accompanied by the resolution passed by the Panchayat, approving such release of payment and it is on the basis of such resolutions that the Panchayat Secretary has to act and thus, it cannot be said that the petitioner - Dilawar Kaur had committed any irregularity. The learned counsel has further submitted that she had remained posted for a very short period w.e.f. 31.7.2020 upto 19.4.2021 and cannot be attributed embezzlement, if any, committed in the five villages which allegedly had started w.e.f. September, 2020 onwards.
16. The learned counsel representing the petitioner - Harjinder Singh has submitted that he has falsely been implicated in the present case solely on account of the fact that he happens to be son of Sarpanch Harjit Kaur, Village Aakri and that he had no role to play either in the passing of any resolution or for release of any amount.
17. All the learned counsel have submitted that it is a matter where a part of the work allocated to the Contractors had remained unexecuted and since the Contractors, in any case, are willing to execute the unfinished work and also to furnish some kind of surety for the same, the petitioners deserve the

concession of anticipatory bail, particularly when 16 other co-accused have already been granted regular bail and 4 have been granted anticipatory bail.

18. Opposing the petitions, the learned State counsel, assisted by DSP Satpal Sharma and SI Pavitar Singh, submitted that it is a case of well orchestrated conspiracy to siphon off panchayat funds and that the manner in which the resolutions had been passed and payments had been released in a hurried manner clearly reflects on the complicity of the accused. The learned State counsel submitted that the very fact that an amount of about Rs. 65 crores came to be spent whereas infact as per letter dated 2.2.2021, only an amount of about Rs. 19 crores could have been spent, shows that the accused were all out to spend the panchayat money in a hurry. It has been submitted that no technical approval had been obtained before allocating the work and it was simply only on the basis of resolutions of Panchayats that the works came to be allotted to a handful of favourite contractors. It has been submitted that in several cases, it was within a matter of few days, even less than a week from the day such resolution for execution of work was passed that payments were released and that there are even instances when payments were released in advance on the very day of passing resolution itself when work had not even commenced.

19. This Court has considered rival submissions addressed before this Court and has also gone through the petitions, replies and police record. It is not in dispute that a total of Rs.285.04 crores had been received by the five Gram Panchayats as compensation for acquisition of *Shamlat* land of such villages. The amount was received somewhere around September 2020 and about Rs.66 crores came to spent out of the same by April 2021 ostensibly on development works. While in some cases, work has been done or partly

done, in some cases no work qua such payments has been executed. Normally, any delay in execution of work would not attract a criminal liability on part of contractor or would not inculcate the officials of the department but in the present case, the manner and circumstances in which the entire process of decision making and release of payments has been done, shows that all the accused i.e the contractors/suppliers were hand-in-gloves with Panches/Sarpanches and officials of the Department concerned. The reasons which make their complicity evident are enumerated herein under:

- (i) It is borne out from record that in majority of the said development works, the prescribed procedure for technical approvals and allotment of work has not been followed and payments indeed have been in haste. The details of payments made are mentioned in Annexure R-1 annexed with reply dated 7.12.2022 (filed in CRM-M-28388-2022 – Varun Singla @ Honny Vs. State of Punjab). Some on the same very day when resolutions were passed by Panchayat. Work to the tune of about Rs. 6.66 crores in respect of which, payments had been released, was not found to have been executed at all. The learned State counsel has referred to some of the instances where resolutions have been passed and payments have been in advance though work had not started :-

Sr. No.	INSTANCES WHERE RESOLUTION FOR PAYMENT IN ADVANCE, EVEN THOUGH WORK NOT STARTED
1	Village Takhtu Majra, Resolution dated 28.11.2020
2	Village Takhtu Majra, Resolution dated 30.11.2020
3	Village Takhtu Majra, Resolution dated 3.12.2020
4	Resolution dated 01.12.2021 Village Akri

- (ii) It is a case where where 5 out of the 8 contractors/suppliers were *inter-se* related and although the job work is shown to have been allotted to them pursuant to inviting quotations, but a perusal of the said record shows that in three of the villages, it is these very *inter-se* related persons whose quotations are shown to have been received and all have been allocated work. While Dinesh Kumar Bansal, Contractor is shown

to have given his bid in person, several other firms which have also given competitive bids are either of his brother Munish Bansal or their wives namely Rozy Bansal and Meenakshi Bansal who are proprietors. It is not shown as to whether at the time of allotment of contracts, sufficient advertisement for inviting quotations was made. Out of the total of 70-80 job works to the tune of about 65 crores, work to the tune of about Rs. 53 crores was allocated to families/friends of 7 Contractors and their firms. The State, in its reply dated 7.12.2022 (filed in CRM-M-28388-2022 – Varun Singla @ Honny Vs. State of Punjab), has annexed details of quotations shown to have been received for allotment of work/purchase of material as Annexure R-7. Since said Annexure R-7 runs into several pages, a small extract is being reproduced herein-under, which would itself show that the quotations were more or less a family affair:

GRAM PANCHAYAT, VILLAGE AKADI

WORK	FIRM NAME/ INVOICE PROFORMA	FIRMS WHICH GAVE QUOTATIONS
(i) Renovation of pond	Dinesh Kumar Bansal Contractor	1. Dinesh Kumar Bansal Contractor 2. M/s Varun Singla Contractor & supplier 3. Gill Trading Company
	Gill Trading Company	1. Gill Trading Company 2. M/s Varun Singla Contractor & supplier 3. RB Building Material
	Falcon Enterprises	1. Falcon Enterprises 2. Gill Trading Company 3. M/s Varun Singla Contractor & supplier
	Innovation Solutions	1. Innovation Solutions 2. Gill Trading Company 3. RB Building Material
	Dinesh Kumar Bansal Contractor	1. Dinesh Kumar Bansal Contractor 2. Gill Trading Company 3. Bhole Nath Building Material
	Gill Trading Company	1. Gill Trading Company 2. Dinesh Kumar Bansal Contractor 3. SSDN Building Material
	Falcon Enterprises	1. Falcon Enterprises 2. RB Building Material 3. Gill Trading Company
	Innovation Solutions	1. Innovation Solutions 2. Gill Trading Company 3. BN Screening Plant

	Dinesh Kumar Bansal Contractor	1. Dinesh Kumar Bansal Contractor 2. Falcon Enterprises 3. Innovation Solutions
	Gill Trading Company	1. Gill Trading Company 2. Innovation Solutions 3. RB Building Material
	Gill Trading Company	1. Gill Trading Company 2. BN Screening plant 3. Dinesh Kumar Bansal Contractor
	Dinesh Kumar Bansal Contractor	1. Dinesh Kumar Bansal Contractor 2. Gill Trading Company 3. M/s Varun Singla Contractor & supplier
	Falcon Enterprises	1. Falcon Enterprises 2. RB Building Material 3. Innovation Solutions
	Innovation Solutions	1. Innovation Solutions 2. Falcon Enterprises 3. BN Screening Plant
	Dinesh Kumar Bansal Contractor	1. Dinesh Kumar Bansal Contractor 2. Gill Trading Company 3. RB Building Material
	Falcon Enterprises	1. Falcon Enterprises 2. Dinesh Kumar Bansal Contractor 3. RB Building Material
	Gill Trading Company	1. Gill Trading Company 2. M/s Varun Singla Contractor & supplier 3. Bhole Nath Building Material
	Innovation Solutions	1. Innovation Solutions 2. Falcon Enterprises 3. M/s Varun Singla Contractor & supplier
	Dinesh Kumar Bansal Contractor	1. RB Building Material 2. Bhole Nath Building Material 3. Dinesh Kumar Bansal Contractor
	Falcon Enterprises	1. Falcon Enterprises 2. M/s Varun Singla Contractor & supplier 3. RB Building Material
	Bhole Nath Building Material	1. Bhole Nath Building Material 2. Gill Trading Company 3. Falcon Enterprises
	Innovation Solutions	1. Innovation Solutions 2. BN Screening Plant 3. Dinesh Kumar Bansal Contractor
	Gill Trading Company	1. Gill Trading Company 2. SSDN Building Material 3. Falcon Enterprises

The names of proprietors of above mentioned firms are as under:

1. Dinesh Kumar Bansal, Proprietor of M/s Dinesh Kumar Bansal Contractor
2. Dinesh Kumar Bansal, Proprietor of M/s Falcon Enterprises
3. Rozi Bansal wife of Dinesh Kumar Bansal, Proprietor of M/s R.B. Material
4. Munish Bansal, Proprietor of M/s Innovation Solutions
5. Minakshi Bansal wife of Munish Bansal, Proprietor of M/s S.S.D.N. Building Material
6. Inderjit Gill, Proprietor of M/s Gill Trading Company
7. Sukhwinder, Proprietor of M/s Bhole Nath Trading Company
8. Varun Singla, Proprietor of M/s Varun Singla Contractors and suppliers

The aforesaid details of Proprietors show that a family and few other persons were the favourites for allotting work.

(iii) Gram Panchayats had acted in undue haste without following the procedure including getting technical approvals, apparently in a bid to embezzle amount in the garb of expenditure on development. Gram Panchayat Aakri had passed the following resolutions on a single day i.e. on 8.1.2021:

- a) construction of pond in village Aakari, regarding which payments to the different firms worth Rs. 1,19,87,610/- were made though on checking at the spot, no such work has been found to be carried out except the digging of the pond;
- b) construction of the marriage palace and the dispensary, for which the Gram Panchayat had made payments worth Rs. 1,69,15,605/- but at the spot no such work regarding the construction of marriage palace has been found to be carried out;
- c) construction of Cemetery (*Kabristhan*), for which the Gram Panchayat Aakri had made payments to different firms worth Rs. 66,54,786/- but at the spot no construction of Cemetery had been found;

- d) construction of Panchayat Ghar, for which Gram Panchayat Aakri had made payments to different firms worth Rs.1,71,16,125/- but no Panchayat Ghar has been found to be constructed;
- e) Re-inforcement of Canal banks, for which payments to different firms worth Rs.60,31,900/- were made but no such work has been done at the spot.

Similarly Gram Panchayat Sehri passed several resolutions on a single day i.e on 24-11-2021 pertaining to the following development works:

- a) renovation of the pond regarding which the Gram Panchayat Sehri had made payments to the different firms worth Rs.70,44,210/-but at the spot no work has been carried out.
- b) installation of 50 (fifty) solar street lights in respect of which payments of Rs. 8,96,800/- has been made to M/s Bimal Construction, Chak Kalan, District Patiala for fifty solar lights but at the spot only six solar street lights were found. The remaining 44 solar lights neither installed anywhere in the village nor had been stored in any Godown of the village by the Sarpanch.

(iv) That following sample of release of payments in quick succession will show that the Gram Panchayats and the officials concerned were overtly generous to their favourites in making payments even if technical approvals were not there or even if complete work had not been executed:

Sr. No.	Name of owner of firm	Name of Firm	Amount with date	Amount
1.	Dinesh Kumar Bansal	M/s Dinesh Kumar Bansal, Contractor	08-02-2021 26-02-2021 26-02_2021 01-03-2021 12-04-2021 30-03-2021 08-02-2021 26-02-2021 26-02-2021 08-02-2021	5,94,000 5,94,000 5,94,000 2,56,700 4,56,000 7,94,000 5,32,000 7,40,000 3,02,625 2,46,000

			26-02-2021	4,99,500
			26-02-2021	8,90,710
			26-02-2021	4,32,900
			08-03-2021	4,49,600
			15-04-2021	7,03,000
			26-02-2021	5,10,000
			30-03-2021	5,08,003
			26-02-2021	4,99,500
			17-02-2021	5,94,000
			17-02-2021	5,54,000
2.	Inderjit Gill	M/s Gill Trading Company	08-02-2021	4,94,000
			26-02-2021	4,84,000
			01-03-2021	4,84,000
			01-03-2021	4,72,000
			12-04-2021	5,94,000
			30-03-2021	11,38,600
			06-02-2021	7,30,000
			26-02-2021	7,67,000
			17-02-2021	4,64,400
			30-03-2021	11,38,600
			21-01-2021	5,04,000
			17-02-2021	4,94,000
			26-02-2021	5,06,000
			15-04-2021	8,70,130
			08-02-2021	4,64,000
			15-04-2021	5,36,130
			08-02-2021	6,61,000
			26-02-2021	7,94,000
			26-02-2021	4,98,400
			01-03-2021	5,84,000
			15-04-2021	7,68,000
			26-02-2021	5,10,000
			30-03-2021	4,89,600
3.	Dinesh Kumar Bansal	M/s Falcon Enterprises	08-02-2021	5,60,000
			26-02-2021	5,60,000
			12-04-2021	5,96,400
			30-03-2021	6,90,700
			08-02-2021	7,96,000

			26-02-2021	8,05,000
			26-02-2021	4,44,000
			15-04-2021	7,30,600
			26-02-2021	5,18,000
			26-02-2021	5,06,000
			26-02-2021	5,40,000
			26-02-2021	3,12,825
			01-03-2021	6,86,110
			15-04-2021	9,96,000
			26-02-2021	6,56,700
			30-03-2021	8,64,600
			17-02-2021	560,000
			30-03-2021	794,000
4.	Munish Bansal	M/s Innovation Solutions	08-02-2021	4,32,000
			17-02-2021	4,32,000
			12-04-2021	4,92,000
			30-03-2021	5,39,210
			26-02-2021	6,94,400
			26-02-2021	4,32,000
			30-03-2021	4,39,210
			21-01-2021	9,90,400
			15-04-2021	7,40,000
			08-02-2021	4,75,000
			26-02-2021	4,50,000
			15-04-2021	4,30,156
			08-02-2021	6,14,600
			26-02-2021	6,32,000
			01-03-2021	3,94,690
			05-04-2021	8,23,910
			26-02-2021	5,18,000
			30-03-2021	5,55,000
7.	Rozi Bansal w/o DINESH BANSAL	M/s R.B. Material	26-02-2021	1,25,000
			01-03-2021	6,10,000
			12-04-2021	3,80,000
			26-02-2021	3,40,000
			08-02-2021	2,25,000
			26-02-2021	6,40,000
			26-02-2021	1,25,000
			01-03-2021	2,10,000
			02-04-2021	2,15,000
8.	Minakshi	M/s S.S.D.N.	12-04-2021	4,90,000

	Bansal	Building Material	19-04-2021	1,50,000
	w/o		19-04-2021	6,06,000
	MUNISH			
	BANSAL			

- (v) Work/contract had been allotted solely on the basis of proforma invoices and there is no corresponding tax invoices and e-way bills to show transportation/purchase of building materials, which shows neither any proper procedure had been followed for allotment of work nor for release of payments.
- (vi) The contention that the some of the Panches or Sarpanches who signed on various resolutions had signed on the same in good faith or being naive cannot be accepted as all the resolutions have been recorded in Punjabi language and release of huge amounts of payments in short intervals without there being noticeable development could not have gone un-noticed. The State counsel has informed that as per disclosure statements of some Panches and Sarpanches, they used to be given ranging from Rs. 5000/- to Rs. 20,000/- for signing each such resolution and that co-accused Balwant Singh has disclosed that they used to be given an amount of Rs.15,000/- -20,000/- for signing each resolution.
- (vii) The Panchayat Secretaries had also played a material role inasmuch as, being associated with the Panchayat at the ground level, they also kept mum and never pointed out anything to their superiors regarding the release of huge amounts in quick succession. The learned State counsel has pointed out that in Village Aakri where Jaswinder Singh is posted as Panchayat Secretary, payment had been released in respect of job works of huge amount totaling Rs. 17.66 crores but no work in respect of an amount of Rs. 5.84 crores was found to have been executed at all and which had been embezzled.

(viii) The petitioner-Dilawar Kaur, BDPO, also cannot feign ignorance of the scam and that as a matter of fact the entire bungling had taken place during the period she remained posted as BDPO i.e. during the period September, 2020 upto April, 2021. She being an authorized signatory in respect of the payments above Rs. 25,000/-, it remains unexplained as to why she never raised an eye-brow when crores of rupees was being released during a short period.

(ix) Petitioner - Harjinder Singh s/o Sarpanch Harjit Kaur was also fully involved in the scam inasmuch as he had been attending the meetings of the Panchayat in place of her mother i.e. Sarpanch Harjit Kaur and had also been affixing her forged signatures on all the resolutions with the help of which funds were embezzled. and had, thus, rendered himself fully liable.

20. The afore-mentioned facts indicate that the members of Gram Panchayats had joined hands with contractors/suppliers and officials of the department in siphoning off funds under the garb of development work by giving a hoot to prescribed procedure for taking such decisions and for release of payments. At this stage, the extent to which each Panch/Sarpanch has benefited cannot be known in the absence of complete details which can only be found out once information as regards their bank-accounts, phones, properties and of other members of their family is available and which is possible from their custodial interrogation.

21. The petitioners cannot derive any benefit from the fact that some co-accused have been granted bail by Court of Sessions inasmuch as it was mainly on the basis of initial report dated 27.5.2022 that the matter was argued before Court of Sessions whereas entire facts came to be known to investigating agency subsequently. It may here be mentioned that the said report dated 27.5.2022

is also relied upon by some accused to contend that no recovery was found outstanding against Gram Panchayat, Takhtu Majra and village Pabra but learned State counsel has informed that subsequent to said report evidence had surfaced to show complicity of accused from said villages as well.

22. The aforesaid discussion leaves no manner of doubt that it is a case warranting custodial interrogation not only just to find out the finer details of *modus operandi* used by the accused but also to find out the involvement of higher officials/authorities as a scam of this magnitude could not have remained undetected and apparently had been continuing with the knowledge and connivance of high-ups. The investigation agency is directed to conduct in depth thorough investigation in the matter.
23. All the petitions are found to be sans merit and hereby dismissed.
24. A photocopy of this order be placed on the file of each connected case.

23.1.2023

kamal

(Gurvinder Singh Gill)
Judge

Whether speaking /reasoned
Whether Reportable

Yes / No
Yes / No