



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

SR. No.203

CRM-M-56934-2023 (O&M)

Date of decision:11.11.2024

Anurag Mehta

...Petitioner

Versus

State of Punjab and another

...Respondent(s)

CORAM: HON'BLE MR. JUSTICE N.S. SHEKHAWAT

Present: Mr. Navraj Singh Mahal, Advocate for the petitioner.
Mr. I.P.S. Sabharwal, DAG, Punjab.
Mr. Arun Gosain, Advocate for respondent No.2.

N.S. SHEKHAWAT, J.

1. The present petition has been filed under Section 438 of the Code of Criminal Procedure with a prayer to grant pre-arrest bail to the petitioner in FIR No.110 dated 04.10.2023 registered under Sections 406/201/420/120-B IPC at Police Station Division No.1, Jalandhar, Punjab.

2. The FIR in the present case was registered on the basis of a complaint moved by General Manager, Verka Milk Plant, Jalandhar and the same has been reproduced below:-

“Vide Complaint dated 461-Peshi dated 28.09.2023 Commissionerate of Police, Jalandhar. Subject: For committing embezzlement of Rs. 26,65,500.19 by Sh. Anurag Mehta, TCD Govind Milk Bar. Sir, with regard to the abovementioned subject, it is requested to you that milk and milk products are supplied to Milk Bars/distributors by Milk Plant, Jalandhar. Similarly, milk and milk products were supplied to M/s. TCD Govind Milk Bar from April, 2023 to 15 September, 2023 and



the list of money deposited by him and supplied milk and milk products are as under:- Statement of TCD Govind Milk Bar, month April 2023, opening Balance (in Rs. 31,827.42/- amount in rupees of milk and milk products supplied of Rs.28,64,347.22/- amount deposited in Rs. 26,33,329.00/-, balance in Rs. 1,99,190.80/-, month May, 2023, opening balance Rs. 1,99,190.80/-, amount in rupees of milk and milk products supplied of Rs.33,00,231.29/- amount deposited in Rs. 34,81,537.00/-, balance in Rs.17,78,816.00/-, balance in Rs. 17,28,430.47/-, month August 2023 opening balance in Rs. 17,28,430.47/-, amount in rupees of Milk and milk products supplied Rs.34,09,282.82, amount deposited in Rs. 26,56,438.00, Rs.24,81,275.29, balance in rupees month September, 2023, opening balance in Rs.24,81,275.29/-, amount in rupees Of milk and milk products supplied Rs. 16,21,099.90/-, amount deposited in Rs.14,36,875.00, balance in Rs.26,65,500.19/-, opening balance in rupees total amount in rupees of milk and milk products supplied Rs. 1,72,93,103.39/-, amount deposited in Rs.1,45,95,776.78. From the abovementioned, it is clear that towards Anurag Mehta, M/s. TCD Govind Milk Bar Rs. 26,65,500.19 of Milk Plant, Jalandhar is pending. In this regard vide letter no. D.M.U/Marketing/580 dated 13.09.2023 and letter no. DMU/Marketing/708 dated 21.09.2023 it was written to Anurag Mehta M/s. TCD Govind Milk Bar for reconciliation of his account but till today neither they have come to Milk Plant for reconciliation nor they have kept there stand before the Inquiry Officer in the pending inquiry. It is pertinent to mention here that in marketing and account section of Milk Plant Jalandhar, there is a billing software for obtaining demand from milk bars TCD preparing bills and for keeping record of milk bars and TCD, which is operated by out sourcing workers (Marketing and accounts) kept by contractor of Marketing Section M/s. Oneness Enterprises and contractor from milk plant M/s. TDS



Pvt. Consultant Ltd. Mohali and this work is supervised by permanent employees of Milk Plant, Jalandhar. It is further informed that Anurag Mehta, owner of M/s. TCD Govind Milk Bar in connivance with employees of Milk Plant, Jalandhar got bills deleted after tempering with the software and as mentioned above Rs. 26,65,500.19/- have been embezzled. Direct benefit of this goes to Anurag Mehta, M/s. TCD Govind Milk Bar. It is therefore prayed that with regard to embezzlement of Rs. 26,65,500.19/- in Milk plant, Jalandhar in this regard immediate action be taken against Anurag Mehta, M/s. TCD Govind Milk Bar, Sh. Anurag Mehta, TCD Govind Milk Bar son of Prem Parkash, H.No. 52/ 113BV, Amandeep Avenue, Jalandhar, Punjab- 144008, Mobile No. 9779797321 and recovery of the said amount be affected. Thanking you. Sd/ English Asit Sharma. G.M. Verka Milk Plant.”

3. Learned counsel for the petitioner has contended that FIR in the present case has been registered on the basis of the statement made by General Manager, Verka Milk Plant, Jalandhar. He has further contended that there is a billing software for generating the bills and accounting of the milk bars including M/s TCD Govind Milk Bar, which were supervised by regular employees of the Milk Plant, Jalandhar. The regular employees tempered with the software, deleted the bills and had embezzled the amounts. However, in order to save the regular employees of the plant, the petitioner has been made a scapegoat. He has next contended that as per the last bill, which was generated by the Milk Plant towards the petitioner, the balance amount in the said bill was shown to be Rs.96,104/- on 15.09.2023 and the said amount was deposited by the petitioner through bank transfer. He has also contended that since the recoveries have already been effected from the plant, the custodial interrogation of the petitioner will not be

required in the peculiar facts and circumstances of the present case.



4. On the other hand, status reports have been filed from time to time and learned State counsel has referred to paras 6 to 8 of the status report dated 28.08.2024 and the same have been reproduced below:-

“6. That initially the petitioner joined investigation on 19.02.2024, after taking concession of pre-arrest bail from this Hon'ble Court vide order dated 14.11.2023 passed in the present petition and thereafter, he joined on 18.05.2024 and again on 03.08.2024.

During the course of investigation, on 19.02.2024, the present petitioner disclosed that Ranjit Singh, Dairy Helper-cum-Cleaner, Verka Milk Plant, Jalandhar was also involved in the commission of above-said cheating. The petitioner further disclosed that he used to give order to Verka Milk Plant Jalandhar regarding the Milk and Dairy products and after getting the items, he used to hand over money either to above-said Ranjit Singh and sometime he made payment through online mode; however, Ranjit Singh did not deposit the same and they in connivance with each other deleted the account details/bill details from the software. Therefore, the above-said Ranjit Singh has been arrayed as co-accused in the above-said FIR vide case diary No.16 dated 21.05.2024 and he is yet to be arrested by the Police.

7. That on 06.04.2024, the copies of the accounts statements of Verka Milk Plant, Jalandhar has been produced by the officials of Verka Milk Plant to the Investigation officer and the same were taken into possession by the Police. Further, on 18.05.2024, copies of 43 Gate Passes concerning the delivery of Milk items have been taken into possession by the Police.

8. That it is pertinent to mention here that upon analysing the accounts details and 43 Gate Passes issued to the present petitioner regarding the delivery of various Milk items, it has been revealed that for the period from 02.05.2023 to 15.09.2023, there are 42 occasions, on which either the details



of money were deleted or altered in the above-said Billing/Dispatch Software, resulting into embezzlement of Rs. 26,65,500.19/-”

5. Learned State counsel has submitted that it has been found that the petitioner had not only tempered with the official record but also embezzled an amount of Rs.26,65,500/-and thus, the present petition is liable to be dismissed by this Court.

6. This Court has heard the learned counsel for the parties and perused the case file minutely.

7. In the present case, it has been found that the Verka Milk Plant, Jalandhar used to supply milk as well as milk products to different milk bars/distributors and the products were also sent to M/s TCD Govind Milk Bar also. During checking of record, it was found that an amount of Rs.26,65,500/- was due towards the petitioner and he was called vide separate letters but he had failed to reconcile the accounts. Further, there is a billing software for billing generation and accounting of these milk bars and M/s TCD Govind Milk Bar, which was supervised by the regular employees of the Milk Plant, Jalandhar. However, there was tempering in the official record and it was found that the petitioner had committed it in connivance with other employees of the Milk Plant. Thus, this Court is of the considered opinion that in order to facilitate a thorough and fair investigation, the custodial interrogation of the petitioner would be required and the petitioner is not entitled for the concession of anticipatory bail.

8. In view of the above, the present petition is dismissed, being devoid of any merits.

(N.S. SHEKHAWAT)
JUDGE

11.11.2024
mks

Whether Speaking/Reasoned: YES / NO
Whether Reportable: YES / NO