2025:BHC-NAG:14033

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

CRIMINAL APPLICATION(ABA) NO. 646 OF 2025

Pravin Pomeshwar Khapre Vs. State of Maharashtra

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders.

Mr.Rammill Jain, counsel for the applicant.
Mr.Ashish Kadukar, APP for the State.

CORAM : MRS. VRUSHALI V. JOSHI, J.
DATE : 11/12/2025

1. The applicant has filed the present application, for grant of anticipatory bail in connection with Crime No.174/2025 registered at Non-applicant Police Station Wadi, Nagpur for offence punishable u/s 406, 420, 465 of Indian Penal Code,1860.

2. It is the case of prosecution that, on 11.12.2024 the complainant lodged a report at the police station that he runs a firm by name Nanda Electronics from October 2017. The applicant was working as an Accountant with the complainant on monthly salary of Rs. 7000/-. The applicant was doing the work of paying GST and income tax of complainant and his family and doing the work of Audit of

the complainant's firm. From May 2024, the applicant stopped coming to the work. In August 2024 the applicant gave user name and password of Audit Data and GST to the complainant. When the complainant gave the user name and password to the new employee, he came to know from the employee that the applicant had only paid an amount of Rs. 950/-towards GST even though the complainant had given an amount of Rs. 29,148/- to the applicant. The complainant got suspected about the applicant and therefore, when he verified from his CA, he came to know that the applicant had paid only an amount of Rs. 950/-towards GST and had given fake receipt of Rs.29,148/- to the complainant. After that when the complainant got verified his firm's account through the CA, he came to know that the applicant had paid only an amount of Rs.14,65,353/- even though he had received an amount of Rs.20,25,703/- from the complainant. The applicant had also taken input tax credit of Rs.7,87,864/- from the GST Department without giving any information to the complainant. The complainant had to pay an amount of Rs. 13,51,974/- towards he said amount of Rs. 7,87,864/- plus penalty. The applicant had also spent an amount of Rs. 7,65880/- on the premise that an amount of Rs. 2,05,530/- had to be paid towards GST and income tax. Thus, the applicant has misappropriated an amount of Rs. 23,53,384/- during the period from October 2017 till May 2023. The crime is registered.

3. The learned counsel for the applicant has stated that the applicant is not protected but the matter is settled between the parties. The deed of settlement is filed on record and it is marked as Article 'A' for identification. The learned counsel for the applicant has stated that the applicant has applied for cancellation of FIR before the Division Bench and it is pending. As the matter is settled between the parties and the deed of settlement is on record, the custodial interrogation of this applicant is not required. Hence the application is allowed. Accordingly, I pass following order:

i] It is directed that in the event of arrest of the applicant Pravin Pomeshwar Khapre, in connection with Crime No.174/2025 registered at Non-applicant Police Station Wadi, Nagpur for offence punishable u/s 406, 420, 465 of Indian Penal Code,1860 he be released on bail on furnishing P.R. Bond in the sum of Rupees Twenty Thousand with one solvent surety in the like amount.

ii] The applicant shall not in any way tamper with the prosecution evidence.

iii] The applicant shall not pressurize or threaten the prosecution witnesses.

iv] The applicant shall attend the concerned police station as and when called by the investigating officer.

v] The applicant shall co-operate the investigation officer.

4. The application stands disposed of.

JUDGE