



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

101

CRR-359-2001

Date of decision: 19.09.2025

Bhushan Chander

.....Petitioner

Versus

State of Punjab

.....Respondent

**CORAM: HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present : Mr. K.S. Nalwa, Advocate for the petitioner.

Mr. H.S. Deol, Sr. DAG, Punjab.

Mr. Harsh Aggarwal, Advocate  
for Punjab State Warehousing Corporation.

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**MANJARI NEHRU KAUL, J.**

1. The present revision petition has been preferred by the petitioner-revisionist, Bhushan Chander, assailing the concurrent findings of conviction recorded against him under Sections 409, 467, 468 and 471 of the IPC by the learned Judicial Magistrate 1<sup>st</sup> Class, Zira, vide judgement dated 12.10.1996, as modified in appeal by the learned Additional Sessions Judge, Ferozepur on 11.10.2000.

2. The learned Trial Court had sentenced the petitioner to undergo rigorous imprisonment for 03 years under Sections 409 and 467 IPC, which was reduced to 02 years each by the learned Appellate Court while affirming the conviction in toto.

3. This Court, in Criminal Revision No.359 of 2001, initially set aside the conviction on the ground of want of sanction under Section 197 of the Cr.P.C. However, the Hon'ble Supreme Court in

***Punjab State Warehousing Corporation Vs. Bhushan Chander :***

*(2016) 13 SCC 44*, categorically held that the protection under Section 197 of the Cr.P.C. does not extend to employees of public sector undertakings, set aside the order of acquittal, and remanded the matter to this Court for consideration on merits. The revision petition is, therefore, being adjudicated afresh.

4. As per the prosecution, FIR No.27 dated 11.02.1991 was registered at Police Station Makhu on the complaint of officials of the Punjab State Warehousing Corporation (PSWC).

5. The petitioner, while serving as Godown Assistant at the PSWC Centre, Makhu, took charge from Agya Pal Singh, a Technical Assistant, on 07.03.1989 in the presence of Roop Lal, Technical Officer, and R.N. Dhir, Manager. At that time, 86 bales of gunny bags (bardana) were entrusted to him without shortage.

6. On 17.03.1989, a team headed by S.C. Pujara, Deputy Manager, conducted physical verification and found only 79 bales. A further verification on 31.03.1989 by Roop Lal revealed that only 75 bales were available, indicating a shortage of 11 bales valued at Rs.38,841.

7. Scrutiny of the godown register revealed tampering at page 45, where the figure “86” had been overwritten as “79”, thereby concealing the shortage. The stock register containing the interpolations was seized. Statements of departmental officials, including Roop Lal (PW-2), Jaswinder Singh (PW-3), R.N. Dhir (PW-4), Agya Pal Singh (PW-5) and S.C. Pujara (PW-13), were recorded.

8. The prosecution alleged that the petitioner, having

dominion over the entrusted stock, dishonestly misappropriated 11 bales and forged official records to cover up the shortage.

9. Thirteen witnesses were examined by the prosecution and documentary evidence including the tampered register (Ex.PE), charge report (Ex.PW11/F) and physical verification reports (Ex.PW11/E, Ex.PC) were produced.

10. When examined under Section 313 of the Cr.P.C., the petitioner denied the allegations claiming, that the bales were stolen and that he had reported the theft to both his superiors and the police vide letter No.931 dated 01.04.1989 (Ex.DW1/A). He denied any role in tampering with records.

11. One defence witness, Harpal Singh (DW-1), was examined to support the plea of theft.

12. The learned Trial Court, on the basis of cogent, oral and documentary evidence, held that :

- the petitioner had taken charge of 86 bales of bardana on 07.03.1989,
- shortages were established through successive verifications, and
- tampering of the register in his exclusive custody stood proved.

The petitioner was convicted and sentenced accordingly.

13. The lower Appellate Court, on reappraisal of evidence, concurred with the findings on conviction, while reducing the

substantive sentence of imprisonment from 03 years to 02 years under Sections 409 and 467 of the IPC.

**Submissions by Learned Counsel on Behalf of the Petitioner**

14. Learned counsel for the petitioner has urged as follows :

(i) **Entrustment Disputed** : The petitioner formally took charge only on 10.04.1989 from Agya Pal Singh (PW-5); hence, there was no entrustment on the date of alleged shortage.

(ii) **Ingredients of Section 409 of the IPC Not Proved**: The onus was upon the prosecution to establish beyond reasonable doubt the offence of criminal breach of trust, however, since the prosecution failed to prove entrustment of property to the petitioner, therefore, the essential ingredients required to attract the offence under Section 409 of the IPC was not made. In support, reliance was placed upon *Chelloor Mankkal Narayan Ittiravi Nambudiri Vs. State of Travancore-Cochin : AIR 1953 SC 478*; *Janeshwar Das Aggarwal Vs. State of U.P.: AIR 1981 SC 1646* and *Kailash Kumar Sanwatia Vs. State of Bihar & Anr: (2003) 7 SCC 399*.

(iii) **Delay in Lodging the FIR** : Though shortage was allegedly detected on 31.03.1989, FIR was lodged only on 11.02.1991, after two years.

(iv) **Charge of Forgery Unproved** : No handwriting expert or scientific evidence (FSL) was adduced; PW-11 Tarlok Singh admitted that he had never worked with the petitioner and could not identify his handwriting. In support, reliance was placed on *Mohd. Ibrahim and*

***Ors. Vs. State of Bihar & Anr : (2009) 8 SCC 751.***

(v) **Bonafide Conduct of the Petitioner** : The petitioner himself reported shortage of bales to the police on 01.04.1989, which belies any dishonest intention.

**Submissions on Behalf of the Respondent-State and Complainant-Punjab State Warehousing Corporation**

15. *Per contra*, learned State counsel assisted by learned counsel for the complainant, submitted that :

(i) The petitioner took charge on 07.03.1989, duly recorded in Ex.P1 with signatures of the petitioner's predecessor Agya Pal Singh (PW-5) and senior officers.

(ii) Shortages were detected on 17.03.1989 and 31.03.1989, after the petitioner had assumed charge.

(iii) The overwriting in the stock register was committed when the register was in exclusive custody of the petitioner.

(iv) Though no FSL report was obtained, the petitioner never disputed his signatures or possession of the stock register.

(v) The alleged complaint to police on 01.04.1989 by the petitioner was an attempt to fabricate evidence in his defence and an apparent afterthought, inconsistent with his stand that he took charge only on 10.04.1989.

**Findings of the Court**

16. Having undertaken a meticulous examination of the material on record including the evidence adduced by both sides, and

the concurrent judgments rendered by the learned Trial Court as well as the Appellate Court, this Court now proceeds to record its findings.

(i) **Scope and Limits of Revisional Jurisdiction** : The revisional jurisdiction conferred under Section 397 of Cr.P.C. is supervisory in character. Its primary object is to enable this Court to satisfy itself about the legality, propriety, and regularity of the proceedings and orders passed by the Courts below. Unlike an appellate jurisdiction, which permits a wide reappraisal of facts and law, the revisional jurisdiction is hedged with well-recognised limitations.

(a) It is now firmly settled that such jurisdiction is not to be invoked to re-assess or re-weight the evidence merely because another view is possible. The Revisional Court cannot substitute its own findings for those of the trial and appellate Courts unless the findings under challenge suffer from a patent defect of law, jurisdictional error, or perversity of appreciation. The Hon'ble Apex Court through its various judicial pronouncements has held that interference in revision is justified only when :

- the impugned decision is manifestly erroneous,
- material evidence has been ignored or inadmissible evidence relied upon,
- there is gross misapplication of law, or
- the conclusions drawn are such as no reasonable judicial authority could reach.

(b) It follows, therefore, that unless the concurrent findings of the Courts below disclose a glaring illegality or perversity, or unless

there is clear miscarriage of justice, this Court will not disturb them.

(ii) **Entrustment of Stock** : The cornerstone of the prosecution under Section 409 of the IPC in the present case is entrustment. The record clearly demonstrates that on 07.03.1989, charge of godowns No.2 to 5, along with the stocks contained therein, was formally taken over by the petitioner. This is evidenced by the contemporaneous entry in the official stock register (Ex.P1), duly signed by both the outgoing officer PW-5 Agya Pal Singh, and the petitioner, in the presence of other officers of the department.

(a) The contention of the learned counsel for the petitioner that the charge was only assumed on 10.04.1989 is untenable. Once dominion over the stock and records passed to the petitioner on 07.03.1989, entrustment was legally complete. Completion of peripheral formalities at a later stage does not dilute the fact of actual transfer of custody. The Courts below, therefore, rightly concluded that entrustment stood proved on 07.03.1989.

(iii) **Shortage Detected in Verification** : The inspections carried out by the department shortly thereafter are of crucial importance.

(a) On 17.03.1989, the inspection led by PW-13 S.C. Pujara revealed that instead of 86 bales, only 79 were available.

(b) On 31.03.1989, a second inspection conducted by PW-2 Roop Lal and others found that the stock had further diminished to 75 bales.

(c) The loss of 11 bales, valued at Rs.38,841/-, was thus

confirmed by the records of the department prepared in the ordinary course of duty.

(d) The petitioner offered no cogent explanation for the shortage. The belated claim of “theft” is inconsistent with the contemporaneous records and undermined by his own stance regarding the date of taking charge.

(iv) **Alteration of Stock Register** : The allegation of tampering with the stock register is borne out by compelling evidence. Page 45 of the register reflected 86 bales until 22.03.1989. The petitioner obtained custody of the register on the date and returned it on 25.03.1989, by which time the figure had been altered to 79.

(a) No suggestion of third-party interference was made. The register remained exclusively with the petitioner during this period. The inevitable inference, therefore, is that he was the author of the interpolation.

(v) **Objection Regarding Absence of Expert Opinion** : It was urged that the absence of handwriting expert testimony or forensic analysis undermines the charge of forgery. This contention cannot prevail.

(a) While expert opinion may in some cases add corroborative strength, it is not a *sine qua non* for proving alteration of records. Where surrounding circumstances are so conclusive that no other inference is possible, the Court is entitled to hold the accused responsible. Here, the sequence of custody and alteration, supported by consistent oral testimony, leaves no room for doubt. The lack of expert

opinion does not weaken the case of the prosecution.

(vi) **Proof of Dishonest Intention** : Dishonest intention is deduced from surrounding conduct. The following sequence is telling : (a) entrustment occurred on 07.03.1989; (b) shortage of 11 bales was detected within a short span thereafter; (c) the stock register was tampered with to reduce the recorded number from 86 to 79; (iv) the petitioner's attempt to rely on a belated complaint of theft dated 01.04.1989 is inconsistent with his own stand regarding the assumption of charge.

(a) This chain of circumstances leads unerringly to the conclusion that the act was deliberate and motivated by dishonest intent to conceal the shortage.

(vii) **Delay in FIR** : The delay between the complaint made by the department in June, 1989 and the lodged in February, 1991 was next pressed as a ground of prejudice. This argument is unavailing.

(a) The Corporation first undertook its own verification and reconciliation before referring the matter to the police. The reports prepared by the department contemporaneously in March, 1989, precede the FIR and negate any allegation of afterthought or fabrication. The delay, thus, stands adequately explained and does not vitiate the prosecution.

(viii) **Evaluation of Testimony** : The prosecution witnesses were departmental officials discharging official duties. Their testimony is consistent, corroborated by documents, and bears no trace of personal bias. Witnesses such as PW-2 Roop Lal, PW-5 Agya Pal Singh, and

PW-13 S.C. Pujara supported the prosecution in all material particulars.

(a) The defence, on the other hand, relied primarily on a solitary letter (Ex.DW1/A), which is self-serving, inconsistent, and incapable of displacing the credible evidence led by the prosecution.

(ix) **Proof of Offences** : The ingredients of the offences stand established :

- Section 409 of IPC : entrustment, shortage, and dishonest misappropriation are proved.
- Section 467 of IPC : the alteration of the stock register amounts to forgery of an official document.
- Section 468 of IPC : the forgery was committed with the intent to deceive and cover up misappropriation.
- Section 471 of IPC : the forged register was subsequently used as genuine in the discharge of official duty.

(a) All essential ingredients of the offences are proved beyond reasonable doubt.

17. This Court, therefore, has no hesitation to that the concurrent findings of the learned Trial Court and the Appellate Court are supported by unimpeachable evidence and sound reasoning. No perversity, illegality, or miscarriage of justice is shown. Conviction of the petitioner under Sections 409, 467, 468 and 471 of the IPC requires no interference. The revision petition stands accordingly dismissed.

19.09.2025

(MANJARI NEHRU KAUL)  
JUDGE

Vinay

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