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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CRM-M No.13661 of 2025
Date of Decision: 28.10.2025

Anupam Singla ... Petitioner
Versus
State of Haryana ... Respondent

CORAM: HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Gurdarshan Singh Sidhu, Advocate,
for the petitioner.

Ms. Himani Arora, DAG, Haryana,
for the respondent-State.

MANISHA BATRA, J. (Oral)

1. The present petition has been filed by the petitioner under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (For short “BNSS”) seeking regular bail in the FIR mentioned below:-

FIR No.	Dated	Police Station	Sections
12	07.01.2019	Sirsa City, District Sirsa	420, 467, 468, 471 and 120-B of IPC (201 of IPC added later on)

2. As per the allegations, the aforementioned FIR was registered on the basis of a complaint submitted by Excise and Taxation Officer of State Taxes, Sirsa alleging that three firms namely, M/s Kamboj Brothers, M/s Mimanshu Brothers and M/s Thakur Industries had done business by obtaining bogus bills from different firms of Rohtak and Narnaul and had issued fake invoices to claim fraudulent

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Input Tax Credits without actual transactions thereby causing loss of huge amount of money to the State exchequer. After registration of FIR, investigation proceedings were initiated. The records from the aforementioned firms were taken into possession. The proprietors of these firms namely, Mimanhsu Singla, Avinash Kumar and Rahul Kumar were arrersted. They suffered disclosure statements admitting their involvement in the crime and also about the complicity of the petitioner, on the basis of which the petitioner was nominated as an additional accused. He was in custody in some other case and was joined into investigation of this case by way of issuance of production warrants on 04.01.2021 and was arrested. On interrogation, he too suffered disclosure statement admitting his involvement in the commission of subject crime along with other accused. It was revealed that he used to prepare fake invoices of fake transactions of firms which included the aforementioned firms and were not in existence actually being fake. Recoveries of certain documents was effected from him. After completion of necessary investigation, challan was presented and the petitioner along with the co-accused is facing trial for commission of offences punishable under Sections 420, 467, 468, 471 and 201 read with Section 120-B of IPC. The previous petition filed by the petitioner bearing CRM-M No.15487 of 2024 was dismissed on 30.07.2024.

3. It is argued by learned counsel for the petitioner that he is in custody since 04.01.2021 i.e. for a period of 4 years and about 10 months.

Out of 43 only 19 witnesses have been examined so far, despite the fact that

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while deciding the previous bail petition, direction was given to the trial Court to conclude the trial within a period of six months. However, a period of more than 1 year and about 3 months has elapsed even thereafter. The trial has not progressed and will take considerable time to conclude. The extended/prolonged period of his incarceration is a sufficient ground for extending benefit of bail to him. With these broad submissions, it is urged that he deserves to be released on bail.

4. Per contra, learned Deputy Advocate General, Haryana has vehemently opposed the prayer as made by the petitioner by submitting that this is the second petition for grant of regular bail. His previous petition had been dismissed on merits. No new ground is made out for allowing the same and hence this petition is not maintainable. It is, accordingly, urged that the petition is liable to be dismissed.

5. So far as the question of maintainability of the petition, the same being second petition for grant of bail is concerned, the well settled proposition of law is that rejection of a bail petition does not by itself forbid a Court from considering another one, later in point of time since decision of a Court qua regular bail petition is essentially an interlocutory order and the principles of res judicata do not apply to its realm. Reliance in this regard can be placed upon the observations made by Hon'ble Supreme Court in ***Babu Singh and others v. State of U.P.***, AIR 1978 Supreme Court 527 and ***Kalyan Chandra Sarkar Vs. Rajesh Ranjan @ Pappu Yadav and another***, 2005 (2) SCC 42, wherein similar observations were made.

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6. It is also the well settled legal proposition that for considering a successive/second regular bail petition, there should be some material/substantial change in circumstances. Further period of incarceration suffered by an accused after rejection of his previous petition for bail and pace of trial are pertinent factors though there can be several other factors. Though no universal criteria can be formed to conclusively govern the exercise of judicial discretion to determine as to what would constitute substantial change in circumstances, however, such circumstance should not be a superficial one. Now in view of this position of law, it is to be considered as to whether the prayer made by the petitioner for grant of regular bail by filing this second petition can be considered or not?

7. The allegations against the petitioner are that in connivance with the co-accused, he had created bogus firms on the basis of fake and forged documents, had issued fake invoices to claim fraudulent Input Tax Credits without actual transactions thereby causing huge loss to Government Exchequer. The petitioner was arrested on 04.01.2021 and is in custody since then. While deciding his previous bail petition on 30.07.2024, direction was given to the trial Court to make earnest effort to conclude the trial expeditiously, preferably within next six months. However, only 19 out of 43 witnesses have been examined so far. The trial will obviously still take considerable time to conclude. The appellant has undergone further incarceration of more than one year and three months and has undergone total incarceration of four years, nine months and 24 days. The period of

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custody undergone by the petitioner is a relevant factor to be considered along with the severity/nature of allegations, as also quantum of punishment which is likely to be entailed, in case conviction is recorded against the petitioner. Speedy trial is a right vested in an accused and especially the one who is in custody like the petitioner. It is not the case of the prosecution that delay in conclusion of trial is attributable to any act or conduct of the petitioner. Undoubtedly, the petitioner is involved in other cases as well. However, he has been acquitted in six cases and also convicted in six more cases. The trial in other cases is going on. There is no material on record to show that there is any likelihood of the petitioner's absconding if extended benefit of bail. The material prosecution witnesses are official witnesses and, therefore, there is no apprehension of his intimidating them as well. It is well settled proposition of law that prolonged incarceration generally militates against the most precious fundamental right guaranteed under Article 21 of the Constitution and in such cases, when there is delay in conclusion of trial without there being any fault on the part of the accused, he becomes entitled to be released on bail.

8. Keeping in view the above discussed facts and circumstances, this Court is of the considered opinion that continued detention of the petitioner as undertrial would not serve any useful purpose. Accordingly, the petition is allowed and the petitioner is ordered to be released on regular bail subject to his furnishing personal as well as surety bonds to the satisfaction of the learned trial Court/CJM/Duty Magistrate concerned and further

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subject to the following conditions:-

- (i) The petitioner shall not tamper with any evidence oral or documentary during the trial.
- (ii) He will not absent himself on any date before the trial Court.
- (iii) He will not commit any offence while on bail.
- (iv) He will surrender his passport, if any with the trial Court.
- (v) He will give details of his cell phone number to the Investigating Officer/SHO of the concerned Police Station and this number will not be changed during trial without prior permission of the trial Court.

9. In case of breach of any of the aforementioned conditions, the respondent-State shall be at liberty to move application for cancellation of bail of the petitioner.

10. It is, however, clarified that observations made hereinabove shall not be construed as an expression of opinion on the merits of the case.

11. Miscellaneous application(s), if any, also stand disposed of.

28.10.2025
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(MANISHA BATRA)
JUDGE

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