

CRM-M-21830-2025

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CRM-M-21830-2025
Reserved on: 02.07.2025
Pronounced on: 15.07.2025

Anil Kumar ...Petitioner

Versus

State of Haryana ...Respondent

CORAM: HON'BLE MR. JUSTICE ANOOP CHITKARA

Present: Mr. Ambanshu Sahni, Advocate
for the petitioner.

Ms. Harpreet Kaur, AAG, Haryana.

ANOOP CHITKARA, J.

FIR No.	Dated	Police Station	Sections
45	06.02.2025	City Rewari	420, 467, 468, 471, 120B IPC

1. The petitioner apprehending arrest in the FIR captioned above has come up before this Court under Section 482 of Bharatiya Nagarik Suraksha Sanhita, 2023, [BNSS], seeking anticipatory bail.

2. Per paragraph 19 of the bail petition, the accused has the following criminal antecedents:

Sr. No.	FIR No.	Date	Offenses	Police Station
1	380	2023	354A, 354D, 34 IPC	Model Town Rewari

3. The facts and allegations are being taken from the reply filed by the State, which reads as follows:

“That the facts forming the genesis of the present FIR are that a written complaint bearing No.135-OD dated 20.10.2024 was moved by complainant Bhagwan Singh Meena, Assistant Commissioner, CGST, Faridabad to Economic Offence Cell, Rewari through Superintendent of Police Rewari, regarding forgery and fraud involving signatures of Commissioner, CGST, Faridabad. It was alleged in the complaint that the complainant Department had already initiated proceedings against Firm named M/s Saneha Export located at Circular Road Rewari, before

CRM-M-21830-2025

cancellation of its registration for evasion of GST amounting to Rs.4,51,71,163/-. The complainant department further alleged that during the proceedings, it was found that the aforesaid firm was non-existent and it had availed in put tax credit of IGST on the basis of fictitious purchase of goods on the basis of fictitious supplier invoices. It was further alleged that the bank account No.39320611917 of the aforesaid firm maintained at State Bank of India, SME, Kath Mandi Branch, Rewari was taken under Section 83 of Central Goods & Services Tax Act (in short CGST Act) vide letters issued to the concerned bank on 28.10.2021, 03.11.2022 and 08.11.2023. It was further alleged that while the said freeze order was still operative, conspiracy was hatched to withdraw the credit balance of Rs. 3,29,23,465/- from the aforesaid account of the said firm. It was further alleged that unknown persons had prepared false and forged letter dated 22.01.2024 bearing false signatures of Sophia Martin Joy, Commissioner CGST, Faridabad to SBI with directions to allow withdrawal of balance credit of Rs.3,29,23,465/- and caused damage to the Government exchequer. It was further alleged that the matter was revealed when the bank sent E-mail complainant dated seeking 11.03.2024 to clarification the on genuineness of letter dated 22.01.2024, which was responded by the complainant that no such letter had been issued by their Office. Legal action was sought. On the basis of aforementioned facts, the present FIR was registered post conduct of a preliminary enquiry and investigation was taken up in the matter.”

4. The petitioner's counsel seeks bail on parity with Sandeep Kumar who was granted bail by this court vide order dated 14.05.2025 passed in CRM-M-19317-2025. He further prays for bail by imposing any stringent conditions and contends that pre-trial incarceration would cause an irreversible injustice to the petitioner and their family.

5. The State's counsel opposes bail and refers to the reply.

6. It would be appropriate to refer to the following portions of the reply, which read as follows:

“That as per the investigation, it had transpired in the disclosure statement of co-accused Rohit that Bharat had handed over the cheque and pass-book of the account opened in the name of Rohit to the petitioner. The said Bharat was joined in the investigation and his statement under section 180 BNSS, 2023 was recorded. The said Bharat disclosed that he was working as an employee with the petitioner. He also disclosed that Rohit had met them at A Star Hotel, which was being run by Anil. Anil had

a conversation there with Rohit that he shall be get open an account in the name of Rohit and in lieu thereof, Anil, the petitioner herein, shall be paying him an amount of Rs.10,000/-per month. Thereafter on the instructions of the petitioner, Rohit had got opened his account after having visited the bank with said Bharat and thereafter, the bank kit was handed over to Bharat by Rohit and Bharat had further handed over the same to the petitioner.”

REASONING:

7. Perusal of the status report reflects that amount transferred was received back in the relevant account and his role is of opening of bank account. The co-accused has already been granted benefit of interim bail, as such petitioner is also entitled to bail.
8. Pre-trial incarceration should not be a replica of post-conviction sentencing. The evidence might be prima facie sufficient to launch prosecution or to frame charges, but this Court is not considering the evidence at that stage but is analyzing it for the stage of anticipatory bail. An analysis of the above does not justify custodial interrogation or pre-trial incarceration.
9. Given the above, the penal provisions invoked coupled with the primafacie analysis of the nature of allegations and the other factors peculiar to this case, there would be no justifiability for custodial interrogation or the pre-trial incarceration at this stage. Without commenting on the case's merits, in the facts and circumstances peculiar to this case, and for the reasons mentioned above, the petitioner makes a case for bail.
10. The investigation indicates that the petitioner is not the main accused, so the petitioner's bail shall not be treated as a precedent for granting bail to the other co-accused with a higher role.
11. Given above, provided the petitioner is not required in any other case, the petitioner shall be released on anticipatory bail in the FIR captioned above subject to furnishing bonds to the satisfaction of the Arresting Officer, and if the matter is before a Court, then the concerned Court and due to unavailability before any nearest Ilaqa Magistrate/duty Magistrate. Before accepting the surety, the concerned Officer/Court must be satisfied that if the accused fails to appear, such surety can produce the accused.
12. While furnishing a personal bond, the petitioner shall mention the following personal identification details:

1.	AADHAR number	
2.	Passport number (If available) and when the attesting officer/court considers it appropriate or considers the accused a flight risk.	
3.	Mobile number (If available)	

4.	E-Mail id (If available)	
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13. The petitioner is directed to join the investigation within seven days of uploading this order on the official webpage of the High Court of Punjab and Haryana and as and when called by the Investigator. The petitioner shall be in deemed custody for Section 27 of the Indian Evidence Act, 1872/ Section 23 of BSA, 2023. The petitioner shall join the investigation as and when called by the Investigating Officer or any Superior Officer and shall cooperate with the investigation at all further stages as required. In the event of failure to do so, the prosecution will be open to seeking cancellation of the bail. During the investigation, the petitioner shall not be subjected to third-degree, indecent language, inhuman treatment, etc.

14. In case the Investigator/Officer-In-Charge of the concerned Police Station arraigns another section of any penal offense in this FIR, and if the new section prescribes a maximum sentence that is not greater than the sections mentioned above, then this bail order shall be deemed to have also been passed for the newly added section(s). However, suppose the newly inserted sections prescribe a sentence exceeding the maximum sentence prescribed in the sections mentioned above; then, in that case, the Investigator/Officer-In-Charge shall give the petitioner notice of a minimum of seven days, providing an opportunity to avail the remedies available in law.

15. This bail is conditional, and the foundational condition is that if the petitioner indulges in any non-bailable offense, the State may file an application for cancellation of this bail before the Sessions Court, which shall be at liberty to cancel this bail.

16. Any observation made hereinabove is neither an expression of opinion on the case's merits nor shall the trial Court advert to these comments.

17. A certified copy of this order would not be needed for furnishing bonds, and any Advocate for the Petitioner can download this order along with case status from the official web page of this Court and attest it to be a true copy. If the attesting officer wants to verify its authenticity, such an officer can also verify its authenticity and may download and use the downloaded copy for attesting bonds.

18. Petition allowed in terms mentioned above. All pending applications, if any, stand disposed of.

(ANOOP CHITKARA)
JUDGE

15.07.2025
anju rani

Whether speaking/reasoned: Yes
Whether reportable: No.