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

CRM-M-26841-2025

Date of decision: 16.07.2025

Manish Kumar

....Petitioner

Versus

State of Punjab

...Respondent

CORAM: HON'BLE MR. JUSTICE HARPREET SINGH BRAR

Present: Mr. Nitin Sherwal, Advocate
for the petitioner.

Mr. Sandeep Kumar, DAG, Punjab.

HARPREET SINGH BRAR, J. (ORAL)

This petition has been filed under Section 482 of Bharatiya
Nagarik Suraksha Sanhita, 2023 seeking anticipatory bail in case bearing FIR
No.38 dated 10.04.2025 under Sections 420/465/468/471/120-B of IPC and
Section 277 of Income Tax Act, 1961 registered at Police Station Cantt
Ferozepur, District Ferozepur.

On 16.05.2025, the following order was passed:-

*‘ Instant petition is preferred under Section 482 of Bharatiya
Nagarik Suraksha Sanhita, 2023 (for short ‘BNSS’) seeking
anticipatory bail in FIR No.38 dated 10.04.2025 under Sections 420,
465, 468, 471, 120-B of the Indian Penal Code, 1860 and Section 277
of Income Tax Act, 1961 (for short ‘I.T. Act’) registered at Police
Station Cantt. Ferozepur, District Ferozepur.*

*Learned counsel for the petitioner, inter alia, contends that
there is no provision in I.T. Act for registration of FIR. Further, the
offence under Section 277 of I.T. Act is non-cognizable by virtue of
Section 279-A of I.T. Act. The complainant is not competent to initiate
the proceedings under Section 279(1) read with Section 116 of I.T. Act.
No prima facie document or private complaint is there with regard to
alleged forgery. The petitioner is not even a qualified Chartered
Accountant. He is Class 12th passed and is working as Data Entry
Operator. Furthermore, maximum sentence provided for the offences,
under which the FIR (supra) is registered, is punishable upto 07 years
and no notice under Section 35(3) of BNSS [erstwhile Section 41-A of
the Code of Criminal Procedure, 1973 (for short ‘Cr.P.C.’)] has been
served upon the petitioner. The petitioner is having clean antecedents
and he is not involved in any other case.*

Notice of motion for 16.07.2025.

*Keeping in view the ratio of law enunciated by the Hon’ble
Supreme Court in **Satender Kumar Antil Vs. CBI (2022) 10 SCC 51;**
Siddharam Satlingappa Mhetre Vs. State of Maharashtra and others*



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2010 SCC OnLine SC 137; Gurbaksh Singh Sibbia etc. Vs. State of Punjab (1980) 2 SCC 565, Arnesh Kumar Vs. State of Bihar (2014) 8 SCC 273 and Sushila Aggarwal Vs. State of NCT Delhi 2020 (1) RCR (Criminal) 833, the petitioner is directed to appear before Investigating Officer within a period of two weeks from today and thereafter, as directed by the Investigating Officer. In the event of arrest, the petitioner will be admitted to interim anticipatory bail on furnishing bail/surety bonds to the satisfaction of Investigating/Arresting Officer. The petitioner shall cooperate with the investigation/Arresting Officer and abide by the conditions as provided under Section 482(2) of BNSS (erstwhile Section 438(2) of Cr.P.C.).

If the Arresting Officer does not permit the petitioner to join the investigation, he would appear before learned Illaqa Magistrate, who would then summon the Arresting Officer and direct him to join the petitioner in the investigation, in terms of the order of this Court.

Nothing observed hereinabove shall be construed as an expression of opinion by this Court and learned trial Court shall decide the case on its own merits, strictly in accordance with law.'

Learned State counsel on instructions from ASI Salwinder Singh, at the very outset informs the Court that the petitioner has joined the investigation and his custodial interrogation is not required.

In view of the statement of learned State counsel, order dated 16.05.2025 is hereby made absolute. The petitioner shall abide by the terms and conditions envisaged under Section 482(2) of BNSS (earlier Section 438(2) Cr.P.C.).

The petition stands disposed of.

(HARPREET SINGH BRAR)
JUDGE

16.07.2025

Neha

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