2025:PHHC:104379

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M-27046-2025 (O&M)
Date of decision: August 12, 2025

Sonu

….Petitioner

versus

State of Haryana and another

….Respondents

CORAM: HON'BLE MR. JUSTICE SUMEET GOEL

Present:- Mr. Kunal Dawar, Advocate and
Mr. Mayank Aggarwal, Advocate for the petitioner.

Mr. Deepak Kumar Grewal, DAG Haryana.

Mr. Rajat Garg, Advocate for respondent No.2/ complainant
(**presence marked through video-conferencing**).

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<u>SUMEET GOEL, J. (ORAL)</u>

1. Present petition has been filed under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (for short 'BNSS') for grant of regular bail to the petitioner in case bearing FIR No.496 dated 14.09.2023, registered for the offences punishable under Sections 406, 408, 420, 467, 468, 471 of the Indian Penal Code, 1860 (for short 'IPC'), at Police Station Faridabad Kotwali, Faridabad, District Faridabad.

2. The case set up in the FIR in question (as set out in the present petition by the petitioner) is as follows:

> "*To 1. The Commissioner of Police Faridabad, Sector-21C, Kapil Vihar, Faridabad, Haryana. 2. The ACP Economic Offence Wing, Faridabad, Room no.502, 5th Floor, Mini Secretariat, Faridabad, Haryana Dated: 12.01.2023 COMPLAINT AGAINST CHARTERED ACCOUNTANT 1. PAWAN BHATIA (Mobile no.9999702264) S/O SH. NOT KNOWN*

HAVING OFFICE AT 931, HIND FLOOR, SECTOR-23, HOUSING BOARD COLONY, FARIDABAD- 121005, 2. SANGEETA BHATIA, W/O CA PAWAN BHATIA, R/O 931, IIND FLOOR, SECTOR-23, HOUSING BOARD COLONY, FARIDABAD-121005, 3. ARJUN BHATIA S/O NOT KNOWN R/O NOT KNOWN, 4. MANISH BHATIA (Mobile no.8076225426) ACCOUNTANT OF COMPLAINANT. 5. SONU, S/O DHARAM SINGH R/O H.NO.3577, GALI NO.10, SANAJY COLONY, SECTOR-23, FARIDABAD, HARYANA, 6. RAHUL BHARDWAJ R/O NOT KNOWN, 7. VIHAAN TRADERS OFFICE AT NOT KNOWN, 8. AAKASH R/O NOT KNOWN. Respected Sir. 1. I Satbir Singh Director of several companies and having multiple bank account and running his construction business which has no working from last a year or So. 2. The complainant having various bank account of different companies and joint account with his wife and details are (i) Satvi Construction Pvt. Ltd., account bearing no.917020057702835, in Axis Bank, (ii) Satbira Construction Pvt. Ltd. 917020058413710, Axis Bank, (iii) Satvi Traders Pvt. Ltd., 917020057800997, Axis Bank, (iv) Sunmaya Traders, 140105001467, ICIC Bank, (v) Ritu Satbir Singh, 2464101004883, Canara Bank branch 3. Since 2013, complainant taking the services of accused no.1 for his accounts and financial management work and accused no.1 along with accused no.4, 5 looking after the work of complainant's company. It is pertinent to mentioned here that the complainant from last many years all 3 above mentioned accused persons were making all financial transactions of the complainant. Accused no.1 being the Chartered Accountant of the complainant having complete control over the aforesaid accounts of the complainant along with accused no.5 who is taking care of delivery of documents related to the company of the complainant. 4. Accused no.1 5 having the possession of cheque books of the complainant of various accounts and on 06.04.2022 complainant in vigilance case got arrested and remained in judicial custody till 01, October, 2022 and during this time wife of the complainant remained out of Faridabad due to adverse atmosphere. 5. On 6.4.22, an amount of Rs.1,80,000/- had been transferred from account at serial no.(ii) through cheque bearing no.478696 into the account of accused no.4 in his account in ICICI Bank and on perusal of the said account it was disclosed that accused no.4 after receiving payment on the basis of forged cheque and then transferred the said amount into the accounts of accused no.1 and his wife i.e., accused no.2 in various tranches. However, accused no.1, 3 and 4 are cousin brothers. 6. Thereafter on numerous occasions accused no.1 made digital transactions from account at serial (i) through forging the cheques bearing nos. 477851 and 477848 of Rs. 9,44,1450/- into the account of accused no.3 in 2 transactions on 9.9.22 and 13.7.22 respectively. Both the transactions were carried on the basis of forged signatures of the complainant as the complainant was in judicial custody. 7. In the month of October. 2022, complainant has received the TDS amount in account at serial no.(i) but accused no.1 never informed the complainant about the same and told the complainant that the said bank account has been freeze by vigilance department like 2 other accounts which were frozen by Vigilance Faridabad. However, in the first week of December, 2022 one of the director of the complainant company received a call from the bank at serial no.(iv) regarding presentation of 2 cheques for an amount of Rs. 15.5 Lakh in the name of some stranger to them for which director instructed to stop the cheques with immediate effect and then started making inquiries from different accounts about the suspicious

> *transactions. 8. During the said inquiry complainant come to know about the whole conspiracy hatched by the accused persons to usurp the money of the complainant of TDS by transferring a sum of Rs.22 Lakhs into account of accused no.7 who is absolutely no relations with the complainant and never done any business with them. Accused no.1 and 5 forged the signatures of the complainant to take away the money from the account of the complainant. 9. An amount of Rs.3,60,000/- got transferred from the account at serial no.(V) through 3 different digital transactions into the account of accused no.6, 8, however, on inquiry from bank it has come to the knowledge of the complainant that the amount got transferred through cheques bearing signatures of wife of complainant, whereas, wife of complainant during that period stationed at Nagaland and never gave any instructions for the transfer of amount and bank official informed that the accused no.5 visited the bank for the purpose of transfer. It is pertinent to mentioned here that accused no.5 by forging the signatures of the wife of complainant got transferred the amount and caused huge financial loss. 10. Various other transactions of smaller amount ranging from 15 to 40, 000/- done from the banks of complainant into the accused no.6 and during the period when the complainant is in judicial custody and never gave any instructions to either of the accused to do any transactions into the account of anyone as mentioned above. It is therefore most respectfully prayed to you kindly register FIR for forging of cheques and causing wrongful loss by misrepresenting facts and criminal breach of trust by an employee with malafide intentions, in the interest of justice.*"

3. Learned counsel for the petitioner has iterated that the petitioner has been falsely implicated into the FIR in question as he stood as a witness under Section 164 of the Cr. P.C. against the complainant in a corruption matter. Learned counsel further argued that the FIR in question is having civil overtone and the facts have been twisted so as to give it a criminal colour. Learned counsel also iterated that the petitioner is alleged to have made a statement admitting that he has made fake signatures on the cheques in question but the said statement is not admissible in law. Thus, regular bail is prayed for.

4. Learned State counsel has opposed the present petition by arguing that the allegations raised against the petitioner are serious in nature and, thus, he does not deserve the concession of the regular bail. Learned

State counsel seeks to place on record custody certificate dated 11.08.2025 in Court, which is taken on record.

5. Learned counsel for respondent No.2/ complainant has vehemently opposed the grant of regular bail to the petitioner and submitted that the allegations leveled against the petitioner are serious in nature. Learned counsel iterated that the entire recovery of the embezzled amount by the petitioner is yet to be effected. Learned counsel has further argued that the statement made by the petitioner under Section 164 Cr.P.C. in a corruption case against the FIR complainant was made at a later point in time than the registration of the present FIR. On the strength of these submissions, dismissal of regular bail to the petitioner is prayed for.

6. I have heard counsel for the rival parties and have gone through the available records of the case.

7. The present petitioner was arrested on 13.01.2025, whereinafter, investigation was carried out and the challan was presented on 09.04.2025. Total 26 prosecution witnesses have been cited, but none has been examined till date. It is thus, indubitable that conclusion of trial will take long. It is not in dispute that the trial emanating from the FIR in question is magisterial one. The rival contentions raised at Bar give shall be gone into during course of the trial. This Court does not deem it appropriate to delve deep into these rival contentions, at this stage, lest it may prejudice the trial. Nothing tangible has been brought forward to indicate the

likelihood of the petitioner absconding from the process of justice or interfering with the prosecution evidence.

7.1. As per custody certificate dated 11.08.2025 filed by the learned State counsel, the petitioner has already suffered incarceration for a period of 06 months & 29 days, & is not shown to be involved in any other case/ FIR.

Suffice to say, further detention of the petitioner as an undertrial is not warranted in the facts and circumstances of the case.

8. In view of above, the present petition is allowed. Petitioner is ordered to be released on regular bail on his furnishing bail/surety bonds to the satisfaction of the Ld. Concerned CJM/Duty Magistrate. However, in addition to conditions that may be imposed by the concerned CJM /Duty Magistrate, the petitioner shall remain bound by the following conditions:

(i) The petitioner shall not mis-use the liberty granted.
(ii) The petitioner shall not tamper with any evidence, oral or documentary, during the trial.
(iii) The petitioner shall not absent himself on any date before the trial.
(iv) The petitioner shall not commit any offence while on bail.
(v) The petitioner shall deposit his passport, if any, with the trial Court.
(vi) The petitioner shall give his cellphone number to the Investigating Officer/SHO of concerned Police Station and shall not change his cell-phone number without prior permission of the CJM/ Duty Magistrate.
(vii) The petitioner shall not in any manner try to delay the trial.

9. In case of breach of any of the aforesaid conditions and those which may be imposed by concerned CJM/ Duty Magistrate as directed

hereinabove or upon showing any other sufficient cause, the State/complainant shall be at liberty to move cancellation of bail of the petitioner.

10. Ordered accordingly.

11. Nothing said hereinabove shall be construed as an expression of opinion on the merits of the case.

12. Since the main case has been decided, pending miscellaneous application, if any, shall also stands disposed off.

(SUMEET GOEL)
JUDGE

August 12, 2025
mahavir

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No