IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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CRM-M-37872-2024 (O&M)
Date of Decision:- 19.03.2025

SHIBJEET SINGH ALIAS SIBJEET SINGH
....Petitioner(s)

Versus

STATE OF HARYANA
...Respondent(s)

CORAM: HON'BLE MR. JUSTICE SANJIV BERRY

Present : Mr. A.K. Walia, Advocate for the petitioner.

Mr. Praveen Bhadu, AAG Haryana.

Ms. Urvashi Dhugga, Sr. Standing counsel for Income Tax Department.

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SANJIV BERRY, J. (ORAL)

By way of present petition filed under Section 438 CrPC, petitioner seeks anticipatory bail in case FIR (Annexure P-1) as under:

FIR No.	Dated	Sections	Police Station
37	03.06.2024	406, 420, 120-B, 467, 468, 471 IPC	Cyber Crime, Panchkula

2. It is *inter alia* contended by learned counsel for the petitioner that the petitioner is innocent and has been falsely implicated in the case. He contends that in fact, the petitioner was having financial transactions with the complainant as the petitioner had been dealing in the share market and also in the sale and purchase of digital currency and the petitioner had been facilitating the complainant for successful bids for the sale and purchase of

digital currency. He further contends that a false case has been planted upon him by the complainant just to harass him and the petitioner has no concern whatsoever with the allegations levelled in the FIR. He submits that the petitioner is ready to join investigation, thus, prays for grant of anticipatory bail to the petitioner.

3. *Per contra,* learned State counsel assisted by learned counsel for the Income Tax Department, while referring to the reply filed by the State has strongly opposed the petition by submitting that the petitioner had been actively involved in the cyber crime, wherein a huge amount of ₹2,26,00,000/- (approximately) were received as fake income tax refund on behalf of the complainant by opening a bank account with fake documents of the complainant and thereafter the amount was siphoned off in different accounts, including amount of ₹1,47,00,000/- in the account of the petitioner with Punjab National Bank. They contend that the custodial interrogation of the petitioner is required to ascertain the *modus operandi* adopted by the petitioner in indulging in such cyber crime with huge magnitude and pray for dismissal of the petition.

4. As per the case of prosecution, a complaint moved by the complainant that some fraudsters had filed his revised income tax return for the assessment year 2023-2024, and regarding the same, he came to know only after receiving messages on his email. As per the complainant, he had never filed the revised return for refund as mentioned above and was astonished to see that he was receiving email messages regarding the payment of refund amount of ₹2,26,14,804/- to him, which was first issued

on 20.12.2023, however, the refund failed to get credited in the bank account and was again re-issued on 20.01.2024 and got credited in the Kotak Mahindra Bank. As per the complainant, he was not having any account in the Kotak Mahindra Bank. On the basis of the complaint, FIR was registered and the investigation was carried out, during the course of which, it was found that income tax refund for the complainant was deposited in the account number 60476621021 in Bank of Maharashtra, wherefrom it was further transferred into 3 different bank accounts, including one bank account owned by the petitioner.

5. After considering the respective arguments and perusing the record, it is apparent that as per the complainant version he had neither applied for revised income tax return nor claimed any refund. The bank account in Kotak Mahindra as well as Bank of Maharashtra did not belong to him, but was opened with some fake documents, which has come up during the course of investigation. Furthermore out of ₹2,26,00,000/- (approximately) received as refund on behalf of the complainant in the aforesaid Bank of Maharashtra account, it was siphoned off into three different accounts including account number 1358001500743137 of Punjab National Bank in the name of the petitioner. The petitioner has tried to project the amount so received by him i.e. ₹1,47,00,000/- to be on account of some transactions being carried out by him on behalf of the complainant for purchase of digital currency, however, the same could not be justifiably explained by the petitioner. This is a novel case of cyber crime wherein revised income tax return was filed by the fraudsters and got refund in the

bank account opened in the name of the complainant by using fake documents and later got the huge amount siphoned off in three different accounts. The petitioner has received a major chunk of amount i.e. ₹1,47,00,000/- in his bank account. Therefore, considering the magnitude and gravity of the offence, the custodial interrogation of the petitioner is required to unearth the *modus operandi* adopted by the accused.

6. Therefore, no case is made out in favour of the petitioner for grant of anticipatory bail, as a consequence, the petition is hereby dismissed.

7. Any observation made above shall not be construed as opinion of this Court on the merits of the case.

(SANJIV BERRY)
JUDGE

19.03.2025
S.Sharma(syr)

i) Whether speaking/reasoned? Yes/No
ii) Whether reportable? Yes/No