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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

ANTICIPATORY BAIL APPLICATION NO. 1639 OF 2025

Rajmohan Hariprasad Sharma …Applicant

Vs.

State of Maharashtra …Respondent

ARJUN VITTHAL KUDHEKAR
Digitally signed by ARJUN VITTHAL KUDHEKAR
Date: 2026.10.26 21:33:00 +0530

Mr. Satyajeet P Dighe, for the Applicant.
Mrs. M.M. Deshmukh, Additional P.P. for the Respondent-State.
API Umesh Borse and HC Shivaji Kulkarni, EOW, Nashik City.

CORAM: MADHAV J. JAMDAR, J.
DATE : 22nd OCTOBER, 2026

P. C.:

1. Heard Mr. Dighe, learned counsel appearing for the Applicant and Mrs. Deshmukh, learned Addl. P.P. for Respondent-State.

2. By this application filed under Section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023 ("**BNSS**"), the Applicant is seeking pre-arrest bail in connection with C.R. No. 164 of 2025 registered with Nashik Road Police Station, Nashik City under Sections 316(5), 318(4), 336(3), 338, 340(2) and 3(5) of Bharatiya Nyaya Sanhita, 2023.

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3. It is the submission of Mr. Dighe, learned counsel appearing for the Applicant that the Applicant is not involved in the crime. He submits that the Applicant at the relevant time was the Superintendent, Pay Unit. He submits that even as per the prosecution case, the approval and Shalarth ID details have been uploaded on Shalarth Pranali by the Deputy Director of Education, i.e., Mr. Chavan, who is also accused in the crime. He submits that after the said details are uploaded and released on the said Shalarth Pranali portal, the Applicant, being Superintendent of Pay, is duty bound to release the salary within a period of three days. He submitted that the Applicant is not involved in the crime as Mr. Chavan, Deputy Director of Education has already uploaded on the said pranali the approvals of these 96 teaching/non-teaching staff. He submitted that in fact when the Applicant came to know that this is a fraud, he has stopped the payment of arrears of salary. He submits that the salary has been drawn pursuant to the order passed by Bombay High Court (Aurangabad Bench) being order dated 25th June 2025 passed in Writ Petition No. 9008 of 2024 and connected matter. He therefore submitted that he is not involved in the crime.

4. Mr. Dighe, learned counsel appearing for the Applicant further submits that the Applicant had no administrative discretion or independent authority. He submits that procedural deviations or violations of Government Resolution amount at the most to dereliction of duty and do not automatically constituted criminal offence. He submits that administrative and procedural absence lack the requisite elements of criminal case is not an offence. He further submitted that the prosecution case is based on documentary evidence and therefore custodial interrogation is not necessary. He submitted that the Applicant has cooperated with the investigation and there is no monetary benefit to the Applicant.

5. On the other hand, Mrs. Deshmukh, learned Additional P.P. submitted that the Applicant has played major part in the crime. She submitted that salaries are released by the Applicant to 96 teaching/non-teaching staff without verifying that these 96 teaching/non-teaching staff are genuine staff members and approved by the Education Department of Government of Maharashtra. She points out statement of Dr. Mahesh Palkar, Director of Secondary and Higher Secondary, Maharashtra State, wherein detailed methodology which is to be followed by the

Superintendent of Salary is set out. She submitted that it is absolutely essential that the Applicant as Superintendent of Salary should have received the Shalarth order including the names of the teaching/non-teaching staff. She submits that such order issued by the Deputy Director of Education, Nashik Division, Nashik is sent to the Education Officer (Secondary) and copies of the same are issued *inter alia* to the Superintendent of Salary for taking appropriate action. She submits that during investigation, it transpired that in the office of the Superintendent of Salary, not a single order of these 96 teaching/non-teaching staff is received and therefore without receiving such orders, the Applicant has released the salaries of the 96 teaching/non-teaching staff.

6. Thus, learned Addl. P.P. submits that the Applicant is involved in the crime. She further submits that the present crime is concerning huge scam of appointment of teaching/non-teaching staff in illegal manner and payment of salary to them without any authorisation and therefore custodial interrogation is absolutely essential.

7. During investigation, the statement of Dr. Mahesh Palkar, Director of Education (Secondary and Higher Secondary) Maharashtra State has been recorded. In the said statement, he

has stated in paragraph Nos. 28 to 34 about the procedure which is required to be followed by the Applicant in his capacity of Superintendent of Pay. The said procedure stated in the statement of Dr. Palkar is on the basis of relevant Government Resolutions. The said paragraph Nos. 28 to 34 read as under :-

> **२८. विभागीय उपसंचालक शालार्थ प्रणालीत नाव समाविष्ट करण्यास मान्यता दिल्यानंतर लेखी आदेश जारी करतील व त्या आदेशाची प्रत मुख्याध्यापक व वेतन अधीक्षक यांना पाठवतील.**
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> **२९. विभागीय उपसंचालक यांनी शालार्थ प्रणालीत नाव समाविष्ट करण्याचा आदेश काढल्यानंतर ते विभागीय उपसंचालक यांचा लॉगिन आयडी व पासवर्ड वापरून शालार्थ प्रणालीमध्ये प्रवेश करतील.** संबंधित कर्मचारी यांचे नाव, जन्मतारीख, लिंग, वैवाहिक स्थिती, नियुक्ती दिनांक, वेतन श्रेणी / मानधन व पदनाम अशी माहिती भरून ड्राफ्ट सेव्ह करून मुख्याध्यापक (डीडीओ-१) यांना फॉरवर्ड करतील.
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> **३०. मुख्याध्यापक (डीडीओ-१) त्यांच्या लॉगिन आयडी व पासवर्ड वापरून शालार्थ प्रणालीमध्ये प्रवेश करतील.** त्यामध्ये आधार क्रमांक, बँक खाते क्रमांक इ. माहिती भरून ड्राफ्ट सेव्ह अँड फॉरवर्ड करतील.
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> **३१. त्यानंतर वेतन अधीक्षक (डीडीओ-२) त्यांचा लॉगिन आयडी व पासवर्ड वापरून शालार्थ प्रणालीमध्ये प्रवेश करतील. सदर कर्मचाऱ्याच्या शालार्थ ड्राफ्टची पडताळणी करून मंजुरी देतील किंवा रिजेक्ट करतील. शालार्थ ड्राफ्ट योग्य असल्याची खात्री करून वेतन अधीक्षक यांनी मंजुरी दिल्यानंतर शालार्थ प्रणालीवर १३ अंकी अल्फान्युमरिक शालार्थ आय.डी. आपोआप तयार होईल.**
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> **३२.** मुख्याध्यापक (डीडीओ-१) हे त्यांच्या लॉगिन आयडी व पासवर्ड वापरून शालार्थ प्रणालीमध्ये प्रवेश करतील व सदर

कर्मचाऱ्यास ज्या हेडखाली पगार निघणार आहे, त्या हेडला संलग्न करतील. त्याच्या सेवाशर्तींनुसार वेतन व भत्त्यांची आकारणी करतील. मुख्याध्यापक त्या कर्मचाऱ्याचे वेतन देयक तयार करून ते ऑनलाइन व ऑफलाइन वेतन अधीक्षक (डीडीओ-२) यांना सादर करतील. मुख्याध्यापक नवीन शालार्थ आय.डी. प्राप्त कर्मचाऱ्याचा बँक तपशील शालार्थमध्ये सी.एम.पी. द्वारे अपडेट करतील.

३३. वेतन अधीक्षक (डीडीओ-२) हे प्राप्त वेतन देयकांची पडताळणी करून संघ मान्यतेनुसार मंजूर पदांचे वेतन काढले आहे याबाबत खात्री करून देयके संकलित करून कोषागारास ऑनलाइन व ऑफलाइन सादर करतील. सदर देयकावर शिक्षणाधिकारी यांची प्रतिस्वाक्षरी घेऊन जेसन फाईल बिम्सवर अपलोड करतील. कोषागार सदर देयके तपासून पारित करतील व इकुबेर द्वारे कर्मचाऱ्यांच्या खात्यावर रकमा वर्ग करतील.

३४. थकीत देयकाबाबत मुख्याध्यापक (डीडीओ-१) हे फरक तक्ते तयार करून शालार्थवर अपलोड करतील. आवश्यकता भासल्यास वरिष्ठ लेखाधिकारी यांचेकडून वेतन पडताळणी करून सदर विवरणपत्र अपलोड करतील तसेच थकीत देयकासंबंधी मान्यता प्रत अपलोड करतील व सदर थकीत देयक ऑनलाइन व ऑफलाइन वेतन अधीक्षक (डीडीओ-२) यांना फॉरवर्ड करतील.

(शा. निर्णय दि. १५ जुलै २०१७, शासन पत्र २५ फेब्रुवारी २०२२ – वि.प्र.घोषित व आयुक्त कार्यालय यांचे पत्र दि. ०४ ऑगस्ट २०२१.)

(Emphasis added)

8. English translation of the same is as under :

28. After granting approval for inclusion of the name in the Shalarth system, the Divisional Deputy Director shall

issue a written order and forward a copy of the said order to the Headmaster and the Pay Superintendent.

29. After the Divisional Deputy Director issues an order for inclusion of the name in the Shalarth system, the concerned officer shall log in to the Shalarth system using the login ID and password of the Divisional Deputy Director. The details of the concerned employee, such as name, date of birth, gender, marital status, date of appointment, pay scale/remuneration and designation, shall be entered. The draft shall be saved and forwarded to the Headmaster (DDO-1).

30. The Headmaster (DDO-1) shall log in to the Shalarth system using his login ID and password. The Aadhaar number, bank account number and other relevant details shall be entered therein, and the draft shall be saved and forwarded.

31. Thereafter, the Pay Superintendent (DDO-2) shall log in to the Shalarth system using his login ID and password. The Shalarth draft of the said employee shall be verified and approved or rejected. After ensuring that the Shalarth draft is correct and granting approval, a 13-digit

alphanumeric Shalarth ID shall be generated automatically in the Shalarth system.

32. The Headmaster (DDO-1) shall log in to the Shalarth system using his login ID and password and link the said employee to the appropriate head under which the salary is to be drawn. The salary and allowances shall be calculated in accordance with the employee's service conditions. The Headmaster shall prepare the salary bill of the said employee and submit it to the Pay Superintendent (DDO-2) online and offline. The Headmaster shall update the bank details of the employee who has received a new Shalarth ID in the Shalarth system through CMP.

33. The Pay Superintendent (DDO-2) shall scrutinise the salary bills received and ensure that the salary has been calculated in accordance with the sanctioned posts and the applicable approval. After compiling the bills, the Pay Superintendent shall submit them to the Treasury online and offline. The said bills shall be countersigned by the Education Officer, and the JSON file shall be uploaded on BIMS. The Treasury shall scrutinise and pass the said bills, and the amounts shall be transferred to the employees' bank accounts through e-Kuber.

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> **34.** In respect of arrears bills, the Headmaster (DDO-1) shall prepare the difference statements and upload them on the Shalarth system. If necessary, salary verification shall be carried out through the Senior Accounts Officer, and the said statement shall be uploaded. The approval letter relating to the arrears bill shall also be uploaded, and the said arrears bill shall be forwarded online and offline to the Pay Superintendent (DDO-2).
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> *(Government Resolution dated 15 July 2017, Government Letter dated 25 February 2022, and letter of the Commissioner's Office dated 4 August 2021.)"*
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> **(Emphasis added)**

9. Thus, it is clear that the Applicant, in his capacity as Superintendent of Salary, has to take action for release of salary of respective teaching/non-teaching staff members only after receipt of order issued by the Deputy Director of Education, Nashik Division, Nashik as the Applicant is concerned with said division. During investigation, it transpired that not a single office order of these 96 teaching/non-teaching staff is available in the office of the Superintendent of Salary. Thus, it is clear that the Applicant without receipt of any order/direction of the Deputy Director of

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Education has released the salary from the State of Maharashtra and paid the same to 96 teaching /non-teaching staff. Thus, it is clear that the Applicant is involved in the crime.

10. Although, it is the contention of learned counsel appearing for the Applicant that mere procedural deviation or violation of Government Resolutions do not automatically constitute criminal offence and the same may be dereliction of duty, however, in this particular case, unless such order is received from the office of the Deputy Director of Education, there is no occasion for the Applicant to release the salary. The Applicant has released the salary from the State exchequer to the extent of about Rs.11,59,00,000/-. Thus, the offence is very serious, where public money is involved.

11. Thus, in the facts and circumstances, no case is made out for grant of anticipatory bail.

12. The Anticipatory Bail Application is rejected.

13. It is clarified that the observations made in this order are only prima facie observations made for the purpose of deciding the Anticipatory Bail Application.

[MADHAV J. JAMDAR, J.]