HC-KAR

NC: 2026:KHC:59509
CRL.P No. 15572 of 2026

CNR: KAHC010692292026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

CRIMINAL PETITION NO. 15572 OF 2026

BETWEEN:

PALUR KIRAN KUMAR
@ KIRAN KUMAR
S/O VENKATARATNAM
AGED ABOUT 37 YEARS
R/A NO.202, 2ND FLOOR
PRASIDHI NILAYA, MKS LAYOUT
VTC DODDAKALLASANDRA
SUB-DISTRICT, BANGALORE SOUTH
BANGALORE DISTRICT
KARNATAKA STATE - 560 063.

...PETITIONER

(BY SRI RAJA K.P, ADV.)

AND:

STATE OF KARNATAKA BY
KONANAKUNTE POLICE STATION
REPRESENTED BY STATE PUBLIC
PROSECUTOR, HIGH COURT OF KARNATAKA
BANGALORE - 560 001.

...RESPONDENT

(BY SRI CHANNAPPA ERAPPA, HCGP)

Digitally signed by NANDINI D
Location: HIGH COURT OF KARNATAKA

THIS CRL.P IS FILED U/S 438 CR.PC (FILED U/S 482 BNNS) PRAYING TO ENLARGE THE PETITIONER ON BAIL IN THE EVENT OF HIS ARREST IN CRIME NO. 283/2026 OF KONANAKUNTE POLICE STATION FOR THE OFFENCES PUNISHABLE UNDER SECTIONS 193, 197, 149 AND 420 OF IPC, AGAINST THIS PETITIONER, WHICH IS PENDING ON THE FILE OF THE XXX ADDL. CHIEF JUDICIAL MAGISTRATE COURT AT BANGALORE CITY.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CNR: KAHC010692292026

CORAM: HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

ORAL ORDER

Accused No.1 in Crime No.283/2026 registered by Konanakunte Police Station, Bengaluru City for the offences punishable under Sections 193, 197, 149 and 420 of IPC, 1860 is before this Court in this petition filed under Section 482 of BNSS, 2023 seeking anticipatory bail.

2. Heard the learned counsel for the parties.

3. FIR in Crime No.283/2026 was registered by Konanakunte Police Station, Bengaluru City for the aforesaid offences against the petitioner herein and others, based on the first information dated 16.09.2026 received from Dr. Pretty S Prakash, IRS, Deputy Director of Income Tax (Investigation), Unit-1(3), Bengaluru. Apprehending arrest in the case, the petitioner had filed Crl.Misc.No.9442/2026 before the jurisdictional Sessions Court, which was rejected on 29.09.2026. Therefore, he is before this Court.

4. Learned counsel for the petitioner submits that the petitioner is a practising Chartered Accountant and he had issued Form 15CB to accused Nos.2 and 3 after they were

introduced to him by accused No.4, who is his client. He further submits that, under similar circumstances, Division Bench of the Madras High Court had quashed the proceedings against the Chartered Accountant and the said order of the Division Bench has been upheld by the Hon'ble Supreme Court.

5. *Per contra*, learned High Court Government Pleader has opposed the petition.

6. The allegation against the petitioner, who is a practising Chartered Accountant, is that without verifying the books of accounts and other documents, he has issued Form 15CB certificates in favour of accused Nos.2 and 3, registered companies which allegedly are shell companies and an amount of more than Rs.960.94/- crores was remitted from the account of the accused companies outside India. Under similar circumstances, the Division Bench of Madras High Court in the case of ***MURALI KRISHNA CHAKRALA VS. THE DEPUTY DIRECTOR*** (Crl.R.C.No.1354/2022) in paragraph No.11 has observed as follows:

> *"11. Even on a demurrer, on a perusal of Form 15CB, we find that a Chartered Accountant is required to only examine the nature of the remittance and nothing more. The Chartered*

Accountant is not required to go into the genuineness or otherwise of the documents submitted by his clients. This could be compared with the legal opinion that are normally given by panel lawyers of banks, after scrutinizing title documents without going into their genuinity. A Panel Advocate, who has no means to go into the genuinity of title deeds and who gives an opinion based on such title deeds, cannot be prosecuted along with the principal offender. Applying the same anomaly, we find that the prosecution of Murali Krishna Chakrala, in the facts and circumstances of the case at hand, cannot be sustained."

7. The order passed by the Division Bench of the Madras High Court in the case of *MURALI KRISHNA CHAKRALA* (referred to supra) in Crl.R.C.No.1354/2022 has been upheld by the Hon'ble Supreme Court in the case of ***DEPUTY DIRECTOR VS. MURALI KRISHNA CHAKRALA*** reported in ***2024 SCC OnLine SC 878***.

8. The petitioner, who is a practising Chartered Accountant, has no other criminal antecedents. He has undertaken to co-operate with the police for the purpose of investigation. The alleged offences are triable by the Court of Magistrate and the maximum punishment for the same is imprisonment for a period of seven years.

9. Under these circumstances, I am of the opinion that the prayer made by the petitioner for grant of anticipatory bail needs to be answered affirmatively subject to appropriate conditions. Accordingly, the following:

ORDER

i) The criminal petition is ***allowed***.

ii) The respondent - Police or any other police in the State of Karnataka are directed to release the petitioner in the event of his arrest in Crime No.283/2026 registered by Konanakunte Police Station, Bengaluru City for the offences punishable under Sections 193, 197, 149 and 420 of IPC, subject to the following conditions:

a) The petitioner shall appear before the Investigating Officer within 15 days from the date of receipt of the copy of this order and shall execute a personal bond for a sum of Rs.1,00,000/- with two sureties for the likesum to the satisfaction of the investigating officer.

b) The petitioner shall regularly appear before the Trial Court without fail unless exempted by the Trial Court for valid reasons.

c) The petitioner shall not tamper with the prosecution witness and he shall co-operate with the police for investigation and appear before them whenever called upon.

d) The petitioner shall not involve in similar offences in future.

Sd/-
(S VISHWAJITH SHETTY)
JUDGE

SHS
List No.: 1 Sl No.: 70