

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

2025:PHHC:179821



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CRR-668-2026 (O&M)

Date of decision: 22.04.2026.

Manish Dhiman

...Petitioner.

Versus

State of U.T., Chandigarh

....Respondent.

CORAM: HON'BLE MRS. JUSTICE SUKHVINDER KAUR

Present: Ms. Harveen Mehta, Advocate for
Mr. Damanpreet Singh, Advocate
for the petitioner.

Mr. Rahul Arora, APP, U.T., Chandigarh.

Sukhvinder Kaur, J.

By way of present revision petition, the petitioner has challenged order dated 20.02.2026 passed by learned Additional Chief Judicial Magistrate, Chandigarh vide which the application under Section 311 Cr.P.C. filed by the complainant for placing on record the audit report, was allowed.

2. The brief facts relevant for the adjudication of the present revision petition are that the present case has been registered on the statement of General Manager, The Lalit, Chandigarh alleging therein that the petitioner was working at the hotel as an accountant in Finance

Accounts Department since December 2017 and during internal audit done on 05.12.2019, it was found that there was a cash shortage and total cash of Rs.27.12 lakhs. The petitioner had misappropriated the amount and deposited the same in his personal bank account No.915010041903007 with Axis Bank Limited, Sector 5, Panchkula on various dates between April 2019 and December 2019. The petitioner had returned Rs.1.80 lakhs and few vouchers of Rs.1.05 lakhs were not posted by him. Thus, the total shortfall of Rs.24.28 lakhs had been misappropriated by the petitioner. On the basis of the aforesaid facts the present FIR was registered.

3. After registration of the FIR the investigation proceedings were initiated. The challan against the petitioner was presented and charges had been framed on 19.01.2021. Thereafter, the case has been fixed for the prosecution evidence. During the prosecution evidence the application under Section 311 Cr.P.C. was filed, which was allowed vide order dated 20.02.2026.

4. Aggrieved of the said decision, the petitioner has approached this Court by way of present Revision Petition.

5. Learned counsel for the petitioner contended that during the course of trial majority of the prosecution witnesses including the complainant and Investigating Officer of the case have already been examined. After a lapse of more than five years since the date of submission of challan, the complainant moved an application under Section 311 Cr.P.C. (Section 348 of BNS) for placing on record the audit report, which application has been erroneously allowed by the trial Court without appreciating the fact that the said audit report was not part of the challan

and it was not supplied to the petitioner at any point of time. This application has been filed at a belated stage just to fill up the lacuna in the prosecution case by procuring one private audit report from his own ex-employee and authenticity of the alleged audit report is highly doubtful. He urged that as the impugned order suffer from material irregularity and illegality, so the aforesaid order be set aside.

7. I have heard learned counsel for the petitioner and have gone through the relevant record.

8. The perusal of report under Section 173 Cr.P.C. placed on record reveals that it has been specifically mentioned therein that during internal audit done on 05.12.2019, initially it was found that there was cash shortage and after thorough investigation it was found that total cash of Rs.27.12 lakhs was short. Learned trial Court has thus rightly observed that the said audit finance record has been relied upon by the prosecution from the very inception in the present challan. Even though the said report had not been annexed with the challan, yet this audit report is a material piece of prosecution evidence which is required to be brought on record by the prosecution, in order to prove its case. Moreover, the petitioner will be getting the opportunity to cross-examine the witness, who would produce the said audit report and as such no prejudice is likely to be caused to the petitioner.

9. Keeping in view the above, there being no illegality or infirmity in the impugned order no interference therewith is called for while exercising the revisional jurisdiction by this Court. The present revision petition being bereft of any merits stands dismissed.

10. All pending applications, if any, also stand disposed of accordingly.

(SUKHVINDER KAUR)
JUDGE

22.04.2026
komal

Whether speaking/ reasoned : Yes/ No
Whether Reportable : Yes/ No