



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

235

CRR-1088-2012 (O&M)
Date of decision : 04.02.2026

Som Nath Virmani and anotherPetitioners

Versus

State of Haryana Respondent

CORAM: HON'BLE MR. JUSTICE AMAN CHAUDHARY

Present: Mr. Kunal Dawar, Sr. Advocate with
Mr. Shashikant Singh, Advocate for the petitioners.

Mr. Prateek Gupta, Advocate for the CBI.

AMAN CHAUDHARY, J.

1. The present revision petition has been preferred by the petitioners against the judgment dated 05.04.2012, passed by the Learned Sessions Judge-cum-Special Judge, CBI Haryana, Panchkula, affirming the judgment/order of conviction by trial Court on 24.10.2009, whereby they were convicted and sentenced to undergo as under:

Section	Imprisonment	Fine	In default
420 IPC	RI for 3 years	Rs.3000/-	RI for six months
471 IPC	RI for 2 years	Rs.2000/-	RI for four months
120-B IPC	RI for 2 years	Rs.2000/-	RI for four months
468 IPC	RI for 3 years	Rs.3000/-	RI for six months

All the sentences shall run concurrently.

2. Shorn of unnecessary details, the facts are that the accused-petitioners in connivance with the other accused entered into a criminal conspiracy to forge 37 import permits of Indian made foreign liquor purported to be issued by the Excise authorities at Lunglei and Saiha, Mizoram and *in lieu* thereof, illegally lifted the said liquor against those forged permits from the bonded warehouse of

M/s Kanshi Ram Madan Lal Enterprises Pvt. Ltd., Gurgaon. By playing this fraud, accused persons managed to save an amount equivalent to 10% of the cost of the consignments in question, and cheated the Government of Haryana. Thus, an FIR was registered on 05.02.1991 under Sections 420/467/468/120-B IPC.

3. After completion of investigation, final report under Section 173 Cr.P.C. was presented in the Court against the accused-petitioners. On finding a prima facie case, charges under Sections 120-B, 420, 468, 471 IPC were framed against them, to which they pleaded not guilty and claimed trial.

4. In order to bring home the guilt of the accused, the prosecution examined as many as 13 witnesses. Thereafter, the statement of the accused under Section 313 Cr.P.C. was recorded. The incriminating evidence was put to them, which they denied, pleading innocence and alleging false implication. In defence, they examined DW-1 Braham Dutt Mehta.

5. The learned trial Court after hearing the learned counsel for the parties, convicted and sentenced the accused-petitioners as noticed above, which was further affirmed by the learned appellate Court.

6. Aggrieved petitioners are before this Court.

7. Learned Senior counsel for the petitioners, at the very outset, gives up challenge to the conviction and prays for reducing the sentence awarded to them to the period already undergone, it being 15 days, on the ground that they have repaid the entire amount of Rs.45 lac, as mentioned in para Nos.5 and 35 of the judgment dated 05.04.2012; are aged, being 90 and 82 years respectively; are suffering from old-age ailments; first offender; sole breadwinner of their families; not involved in any other case; never misused the concession of bail and have been facing the agony of protracted trial since 2003.

8. Learned counsel for the respondent-CBI opposes on the ground that the trial Court after appreciating the evidence led by the prosecution, has rightly

convicted and sentenced the petitioners, therefore, prays for the dismissal of the present petition. He, however, affirms the repayment, their non-involvement in any other criminal case and the period undergone by them.

9. Heard the learned counsel on either side and perused the record.

10. Evidently, the alleged fraud was well within the knowledge of the petitioners, being Director of the firm, who tried to settle the matter amicably with the Sales Tax Department, Haryana and wrote a letter Ex.D45, which shows that fake transaction was carried out by M/s Kanshi Ram regarding lifting of 37 truck loads from their bonded warehouse. On going through the evidence on record, the prosecution has proved the case against them and clearly shown their involvement in the alleged fraud. Thus, there is no scope for interference in the findings recorded and conclusion arrived at by the Courts below. As such, their conviction is upheld.

11. Regarding the prayer of the learned Senior counsel that in view of the aforestated mitigating circumstances, the sentence of the petitioner may be reduced to the period already undergone, it is apposite to make a reference to the judgment of Hon'ble the Supreme Court in **Krishna Prasad vs. State of Bihar**, CrI. Appeal No.1302-2014, decided on 20.02.2025, wherein the sentence awarded under Sections 418, 420 and 120B IPC, to the 79 and 85 year old appellants, were reduced to 2½ months and 15 days respectively, as undergone by them, considering their age, the fact that the offence was of the year 1987 and the absence of any monetary loss, on account of the amount having been re-deposited, as is the fact in the case at hand. In **Edmund S. Lyngdoh vs. State of Meghalaya**, (2016) 15 SCC 572, the appellant was convicted under Section 420 and 120B IPC for 5 and 3 years of RI respectively, Hon'ble the Supreme Court while observing that he was 70 years old, undergoing treatment, had paid the fine amount and the matter was lingering for 3 decades, reduced his sentence to the period already undergone.

12. In **Satish vs. State of U.P.**, (2021) 14 SCC 580, Hon'ble the Supreme Court had observed that, "Whilst it is undoubtedly true that society has a right to lead a peaceful and fearless life, without free roaming criminals creating havoc in the lives of ordinary peace loving citizens. But equally strong is the foundation of reformatory theory which propounds that a civilized society cannot be achieved only through punitive attitudes and vindictiveness; and that instead public harmony, brotherhood and mutual acceptability ought to be fostered. Thus, first time offenders ought to be liberally accorded a chance to repent their past and look forward to a bright future. [**Maru Ram v. Union of India**, (1981) 1 SCC 107 : 1981 SCC (Cri) 112]".

13. In **Naresh Chaubey vs. Central Bureau of Investigation Through Gyanendra P.D. Singh**, 2018(1) SCC(Cri.) 293, by taking into consideration that he was aged 75 years and suffering from several ailments, the sentence of the appellant was reduced to undergone, for conviction under Sections 420, 471 read with 465 IPC. In a similar vein, Hon'ble the Supreme Court in **Ghanshyam vs. State of Maharashtra**, 2012 AIR (SC) (Cri) 1212, reduced the sentence of the appellant, convicted under Section 420 and 471 IPC, to the period undergone by him, in light of the fact that the entire amount stood deposited and the incident took place 23 years ago.

14. This Court in **Jaggar Singh and another vs. State of Punjab**, CRR-1306-2009, decided on 15.05.2023, reduced the substantive sentence awarded to the petitioners therein, who were convicted under Sections 420, 465, 467, 471 IPC for RI of 3 and 2 years respectively, to the extent of period already undergone, while observing that the offence was committed in 1999 and they had maintained good-conduct since then. Similarly, in **Sanwal Ram vs. State of Haryana**, CRR-2795-2009, decided on 19.03.2025, a case of conviction under Sections 420, 465, 468, 416, 417 and 120-B IPC, this Court, in consideration of

the circumstances that the accused is 88 years old; first time offender; no antecedents, took a lenient view furthering the cause of justice and reduced the sentence to the period already undergone.

15. Moreover, in **Kulbir Singh and others vs. State of Punjab**, CRR-2879-2011, decided on 19.01.2023, this Court had reduced the sentence of the accused-petitioners, convicted under Sections 292, 293, 420 IPC, from 2 years to the period undergone, considering the mitigating circumstances and the fact they were facing the pangs of protracted trial for the last about 20 years.

16. Keeping in view the mitigating circumstances as brought out by the learned Senior counsel, it would serve the ends of justice to reduce the sentence of the petitioners to the period already undergone, however, keeping the fine intact.

17. Accordingly, the order of sentence dated 24.10.2009 is modified to the aforesaid extent and as such, the present petition stands partly allowed.

04.02.2026
ashok

(**AMAN CHAUDHARY**)
JUDGE

Whether speaking/reasoned	:	Yes	/	No
Whether reportable	:	Yes	/	No