



CRM-M-22692-2026

1

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

145

CRM-M-22692-2026

Amit Dewan

...Petitioner

V/s

Central Bureau of Investigation and another

...Respondents

Date of decision: 19.05.2026**Date of Uploading : 20.05.2026****CORAM: HON'BLE MR. JUSTICE SUMEET GOEL**

Present: Mr. Karambir Singh Nalwa, Senior Advocate with
Mr. K.P. Singh, Advocate, Ms. Ashima Attri, Advocate,
Mr. Rohit Thakur, Advocate and Ms. Sanya Gupta, Advocate
for the petitioner.

Mr. Ravi Kamal Gupta, Special Public Prosecutor
for respondent No.1- CBI.

Mr. Gurmeet Singh, AAG Haryana.

Mr. R.S. Rai, Senior Advocate (through Video Conference)
with Ms. Rubina Virmani, Advocate with
Mr. Hardik Baid, Advocate for the complainant – IDFC Bank.

SUMEET GOEL, J. (Oral)

1. The petition in hand has been preferred under Section 528 of the BNSS (erstwhile Section 482 of Cr.P.C.) with the following substantive prayer:

“i) Hold and declare the arrest of the petitioner by respondent No.2, the initial investigation agency to be wholly illegal, non-est, arbitrary and violative of the principles laid down by the Hon'ble Supreme Court in 2025 SCC Online SC 240 Directorate of Enforcement Sharma Subhash as the petitioner was not produced before the Ld. Magistrate within 24 hours of his detention in violation of Article 22(2) of the Constitution of India and Section 58 of BNSS, thereby warranting his forthwith release from custody;



ii) *Quash and set-side the impugned remand orders dated 19.03.2026 (Annexure P-4) and dated 22.03.2026 (Annexure P-6) as well as all subsequent and consequential orders passed by the Ld. Magistrate, Panchkula in case FIR No.0004 dated 23.02.2026 under Section 13(2), 13(1) of PC Act (Section 7 added later on) 316(5), 318(4), 336(3), 338, 340(2) and 61(2) BNS (corresponding Sections 409, 420, 463, 467, 471, 120-B IPC) Police Station ACB, Panchkula, District State Vigilance and Anti-Corruption Bureau, Haryana, by respondent No.2 and now registered as RC2212026E0005 dated 08.04.2026 under Section 13(2), 13(1)(a) PC Act and Sections 316(5), 318(4), 336(3), 338, 340(2) and 61(2) BNS (corresponding Sections 409, 420, 463, 467, 471, 120-B IPC), P.S. EO-III Delhi, District Delhi, by respondent No.1, as the impugned remand orders do not show compliance of Section 58 BNSS and Article 22(2) of the Constitution and, therefore, the remand orders passed by the Ld. Magistrate are also vitiated and do not show that the Ld. Magistrate has ascertained the compliance of Section 58 BNSS and Article 22(2) of the Constitution;”*

2. The petition in hand emanates from an FIR bearing No.004 dated 23.02.2026, registered under Sections 13(2), 13(1) of Prevention of Corruption Act, 1988, Section 7 of Prevention of 1988 (added later on) and Sections 316(5), 318(4), 336(3), 338, 340(2), 61(2) of BNS, 2023 at Police Station State Vigilance and Anti corruption Bureau, Panchkula.

The gravamen of the FIR is that huge amounts of government funds deposited under the MMGAY-2.0 Scheme in accounts maintained with IDFC FIRST Bank and AU Small Finance Bank were allegedly transferred and withdrawn through forged cheques and fabricated debit notes without any authorization from the competent authority of the department. The inquiry conducted by the Department reflect that although ₹50 crores and ₹25 crores were parked in the respective bank accounts only for safe custody but no permission had ever been granted for utilization or



crores were allegedly processed by the banks. The inquiry further disclosed that several cheques and debit notes appeared to bear forged signatures of the then Director General, Sh. D.K. Behera, even though he had already relinquished charge on 28.10.2025. The debit notes allegedly did not contain memo numbers or dispatch details and appears to be fabricated. One cheque contained a major discrepancy between the amount written in figures and words, yet it was still honoured and processed by the bank which indicates *prima facie mala fide* conduct and gross procedural violations. It has also been found that the banks allegedly continued processing transactions even after receiving official instructions regarding change of authorized signatory. The inquiry committee has further suspected that the forged account statements had been supplied by the bank in order to mislead the departmental authorities. Furthermore, the transaction alerts relating to the account were allegedly linked with the mobile number of a departmental official namely Prince, Superintendent in the office of Director, Panchayats, whose role was also considered necessary to be examined. The account statements further reflect unexplained transactions involving entities such as Haryana State Pollution Control Board, Municipal Corporation, Panchkula and Swastik Desh Projects, which give rise to suspicion that similar unauthorized activities may have occurred in accounts of other government departments maintained in these banks. The conduct of AU Small Finance Bank was also described as non-cooperative because despite repeated communications, the relevant records and documents were allegedly not supplied to the inquiry committee. On the basis of the material collected, the State Vigilance and Anti-Corruption Bureau formed a *prima facie* opinion



CRM-M-22692-2026

4

that cognizable offences involving forgery, cheating, criminal conspiracy, falsification of records, corruption and unauthorized diversion of government funds had been committed by unknown officials of the banks along with other public and private persons. Consequently, FIR No.004 dated 23.02.2026 was registered under the Prevention of Corruption Act, 1988 and relevant provisions of the Bharatiya Nyaya Sanhita, 2023 for detailed investigation.

Later on, the above-said FIR was transferred to Central Bureau of Investigation (hereinafter referred to as 'CBI') whereupon the CBI registered case bearing No.RC2212026E0005 dated 08.04.2026 registered under Sections 13(2), 13(1)(a) PC Act and Sections 316(5), 318(4), 336(3), 338, 340(2) and 61(2) of BNS at Police Station EO-III Delhi, District Delhi.

3. Learned senior counsel, while raising submission in support of the petition, has relied upon the following averments contained in the petition:

"7. That on 18.03.2026 before 11:00 AM, the petitioner reached the head office of State Vigilance Bureau, Sector-23, Panchkula and was asked to make entry at the visitors register available at the reception of the said office. The presence and entry of the petitioner before 11:00 AM is authenticated by the visitors register at Reception and the CCTV footage of the office. The petitioner entered the office before 11:00 AM and on reaching inside was detained/arrested and interrogated for over 10 hours. The petitioner was restrained of his personal liberty once having entered the office of ACB-SVB before 11:00 AM on 18.03.2026. The petitioner was thereafter taken to General Hospital, Sector-6, Panchkula around 9:30 PM for medical and thereafter, the petitioner was taken to P.S. Chandimandir adjoining the ACB Office and kept there in overnight custody/detention.

8. That in the morning of 19.03.2026 at 9:00 AM, the petitioner was again taken back to the office of ACB-cum-SVB. The petitioner was,



thereafter, taken in Police vehicle to Police Station Sector-5, Panchkula and from there, one female Police Constable was taken along and thereafter the petitioner was brought to his residence in Sector-2, Panchkula for search, which continued till 11:00 AM. Thereafter, the petitioner was again taken back to the office of ACB-cum-SVB, Sector-23, Panchkula. The investigating team of respondent No.2 brought the petitioner to the Court Complex at around 2:30 PM and the petitioner was produced before the Ld. JMIC, Panchkula at around 3:00 PM.

The production of the petitioner before the Ld. CJM, Panchkula was thus clearly beyond the permissible period of 24 hours as mandated under Section 58 BNSS and Article 22(2) of the Constitution of India. The petitioner was deprived of his personal liberty and was in custody as soon as he entered the office of ACB-cum-SVB, Sector 23, Panchkula.”

Learned senior counsel has further relied upon the specific stand at the end of the petitioner contained in paragraph 4 of the rejoinder, which reads thus:

“4. That during the course of examination/interrogation being conducted on the first floor of the office building of the State Vigilance & Anti-Corruption Bureau, the Petitioner complained to the Investigating Officer regarding severe headache and uneasiness. Thereafter, the Petitioner went to meet his counsel Sh. Charanjit Bakhshi, Advocate, who was waiting on the second floor of the same building. However, significantly, even during such internal movement within the office premises, the Petitioner was accompanied by a constable/official of the State Vigilance & Anti- Corruption Bureau and was never left alone at any point of time. The medicine for the Petitioner was also brought by his counsel within the office premises itself. The aforesaid factual position clearly demonstrates that the Petitioner was under constant supervision, surveillance and effective restraint of movement throughout the relevant period and was not free to move independently or leave the premises at his own volition.”

Learned senior counsel has, thus, urged that the petitioner was in custody of the investigating agency from 11:00 AM on 18.03.2026 whereas his arrest memo reflects that he was arrested at 06:30 PM on



18.03.2026. Learned senior counsel has urged that the petitioner was brought to the Court complex at about 02:30 PM and thereafter produced before the concerned Magistrate at about 03:00 PM on 19.03.2026. In essence, learned senior counsel has urged that the period of detention of the petitioner ought to be counted from 11:00 AM on 18.03.2026 onwards and in this view the detention of the petitioner was beyond the period of 24 hours without requisite orders from the concerned judicial authority and the same, thus, becomes *ipso facto* illegal.

4. State of Haryana has filed reply dated 14.05.2026 by way of affidavit of Shukar Pal, HPS, Deputy Superintendent of Police, State Vigilance & Anti Corruption Bureau, Panchkula, relevant whereof reads thus:

“7. That, accused petitioner Amit Dewan came to the office of State Vigilance & Anti Corruption Bureau, Sector 23 Panchkula on 17.03.2026 along with his Legal Counsel Sh. Charanjit Bakhshi, advocate to join after questioning on that day, he went evening and he was asked to join the investigation again 18.03.2026. The legal counsel (who accompanied the petitioner on 17.03.2026) had reached the office of SVA ACB at about 11 am on 18.03.2026 and informed that the petitioner was not feeling well and had gone to a doctor for treatment and he will be joining the investigation in the afternoon on the same day. The petitioner came to vigilance office in the afternoon and joined his legal counsel and remained seated in the visitor's room along with him as per his willing with other individuals which keep coming to the Bureau for their routine official work who did not impede or restraint his movement and no official of the Bureau was with them in the room. There was no restriction of any kind on the movement of petitioner or on having discussion with his legal counsels etc. Thus, on 18.03.2026 the SIT had started questioning the petitioner in the afternoon, after completion of other essential work in this case. During questioning, the replies given by petitioner were found either false or evasive or misleading. However, from analysis of record collected during investigation, a serious and grave offence was revealed



involving bungling of multiple crores of public money by the accused persons in pursuance of conspiracy with some officials including the present petitioner. Accordingly, petitioner was arrested on 18-03- 2026 having the credible evidence record against the accused petitioner. On 19.03.2026, the petitioner was taken to the court at around noon time, however due to lunch time, he was produced before Learned Magistrate immediately after lunch time. The investigating officer moved an application for seeking Police remand of the petitioner and the Hon'ble Court was pleased to grant remand of 03 days. Neither there existed any ground for taking the plea of delay in production of petitioner after expiry of 24 hours of his arrest: nor any such plea was taken by him in the interim bail application; nor in the regular bail application, both filed by the petitioner on 01.04.2026 in the District Court; nor thereafter until filing of present petition before this Hon'ble Court. Thus, it is amply clear that the alleged plea of delay is nothing but an after-thought and concocted story of petitioner.”

Raising submissions in tandem with the said reply, learned State counsel has submitted that the petitioner, who came to the office of the Haryana State Vigilance and Anti Corruption Bureau (hereinafter referred to as ‘SV&ACB’) at about 11:00 AM on 18.03.2026 was accompanied by his counsel and the petitioner even met his learned counsel in the visitors room. Learned State counsel has, thus, iterated that the petitioner was not under any restrain up till 06:30 PM on 18.03.2026 i.e. the time/date when he was arrested. It has been further contended that the petitioner had never raised any grievance regarding the alleged illegal detention before the Magistrate at the time of first remand nor had any such assertion been made in the earlier bail proceedings. Furthermore, the investigating agency has acted strictly within the statutory framework & the petitioner was provided the access to his counsel during the course of inquiry as well. According to learned State, the circumstances relied upon by the petitioner merely



threshold for establishing the custodial restraint or formal arrest. On the strength of these submissions, learned State counsel has sought for dismissal of the petition in hand.

6. Central Bureau of Investigation (CBI) has filed separate reply; relevant whereof reads thus:

“5. That in response to the averments made at Para 1 and 2 it is submitted that as per records of SV & ACB. the accused petitioner, viz. Amit Dewan joined the investigation on 17th March 2026. At the end of the day Amit Dewan requested that his examination be continued on subsequent day. His examination continued on 18th March 2026. Accordingly, Sh. Amit Dewan joined the investigation again on 18th March 2026. Investigating officer had not made arrest of Sh. Amit Dewan on 18th March 2026 until 6:30 pm. Sh. Amit Dewan had joined investigation on 17th March 2026 with his advocate and joined voluntarily for his examination in the case again on 18th March 2026. Before, 6:30 PM Sh Amit Dewan was at liberty to leave at any point of time he wanted and had not been arrested. His arrest was carried out at 6:30 PM on 18th March 2026 and the requirements of 36 BNSS were carried out post 6:30 PM. The period of examination of Sh. Amit Dewan on 17th and 18th March before his arrest cannot be considered as the period of his arrest. He was then arrested at 6:30 PM and the Grounds and Reasons thereafter until filing of present before this Hon'ble Court. Thus, it is amply clear alleged plea of delay is nothing but an after thought concocted story of petitioner. 8. That the petitioner was posted as Director, Fina HPGCL when two accounts were opened in IDFC First Bank Sector-32 Chandigarh and AU Small Finance Bank Procedure laid down by Government was deliberately violated with ulterior motive, He connived with key accomplice Specifically Ribhav Rishi and actively assisted in commission of offences as alleged. He accepted bribery gratification for the same as substantiated through examined statements of witnesses. Immediately after intimation of arrest was conveyed to his family for arrest was intimated to him as per sections 47 BNS 2023. The information of arrest was given to Sh Prakash Chandra, father of Amit Dewan through his mobile no. 9417362450 which is mentioned in the arrest memo. He was produced before the Ld. Jurisdictional Court on 19th March 2026 at



about 3 PM. Thus, he was produced within 24 hours of his arrest. Copy of the arrest memo is enclosed as Annexure- RI.

xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx

6 to 8. That in response to averments made in Para 6 to 8, it is submitted that the accused joined investigation 17.03.2026 along with his counsel. He was examined on that day allowed to go home in the evening with direction to attend investigation on the next day. The next day also i.e. 18.03.2026 he joined investigation. He was examined again during the next visit and was arrested in the evening as there was sufficient evidence against him.

It is submitted that SV & ACB Panchkula has at all stages acted strictly in accordance with Section 57 CrPC / Section 58 BNSS and Article 22(2), and that there was neither any "incommunicado detention" nor any attempt to bypass judicial scrutiny. The arrestee was produced before 24 hours of his arrest and hence the statutory and constitutional mandate stands fully complied with.

The question of terminus a quo of the 24-hour period, must always be founded on clear, cogent material showing that the person had actually lost his liberty and could not leave at will. In the present case, the petitioner's own conduct of voluntarily joining investigation, no complaint to any authority or third person belies any allegation of such loss of liberty."

Raising submission(s) in tandem with the above reply, Special Public Prosecutor for the CBI has iterated that the investigation of the case in question was transferred to CBI somewhere around on 08.04.2026 whereas the *linchpin* of the *lis* in the petition in hand pertains to 17.03.2026/18.03.2026/19.03.2026. It has been further submitted that from the available records, it is absolutely clear that the petitioner was not under any kind of coercive restrain from the morning of 18.03.2026 till about 06:30 PM on 18.03.2026 whereinafter the petitioner was arrested. Learned counsel has urged that the petitioner has come forward for investigation/interrogation on his own volition and no coercive method was



employed by the concerned investigating agency. Learned retainer counsel has further urged that the concerned investigating agency has duly fulfilled all the procedural requirement(s) and has, thereafter, arrested the petitioner at about 06:30 PM on 18.03.2026. Learned Special Prosecutor has emphasized that the chronology of events clearly demonstrates that the petitioner was cooperating with the investigation voluntarily till the time of his formal arrest and there is no material on record to indicate that his liberty has been curtailed prior thereto. Furthermore, mere presence in the office premises of the investigating agency or interaction with officials during questioning cannot *ipso facto* amount to arrest in the absence of any overt act showing complete deprivation of personal liberty.

7. I have heard the learned counsel for the rival parties and have gone through the available record of the case.

8. At this juncture, it would be apposite to refer herein to a judgment passed by this Court in a titled as *Anuj Kumar Singh vs. Union of India* = 2026:PHHC:057291, relevant whereof reads as under:

“Prime issue

7. The issue that arises for consideration is as to whether the petitioner was detained by the NCB for more than 24 hours without requisite order from the concerned Court/ Magistrate.

The seminal legal issue that arises for cogitation is as to the time from when 24 hours period referred in Section 58 of the BNSS, 2023 (erstwhile Section 57 of the Cr. P.C., 1973) commences.

xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx

Having said so, lest the above analysis be perceived as an absolute embargo upon the investigative functions of the State, this Court must hasten to offer a necessary caveat. A clear distinction must be carved out between the coercive subsumption of volition and the genuine investigative functions. There are instances where an individual is



summoned for merely joining investigation, production of documents, recording of statement. In such instances, where there is no palpable fetter upon the ambulatory providence of the individual and he remains at liberty to depart the precincts of the police station at his own will; retains unhindered access to his mobile phone to communicate with the world at large; and may be accompanied by friends and legal acquaintances, it cannot be termed as coercive detention. In such like cases/ circumstances, it would be a legal misconception to suggest that the clock of liberty has commenced. The twenty-four-hour mandate is not a reflexive trap for a diligent investigating officer, but a shield against overbearing captor.

xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx

12. As a sequitur to the above rumination, the following postulates emerge:

- (i) The twenty-four-hour period under Section 57 Cr.P.C./Section 58 BNSS begins from exact moment of physical arrest. The clock of liberty begins the moment an individual’s volition is subsumed by the arresting authority’s coercive power and he/she is no longer free to depart, regardless of when a formal declaration is made.
- (ii) There is no straight-jacket formula for determining the moment of arrest as it is a question of fact that depends upon the facts/ circumstances of a particular case, including but not limited to, whether the individual concerned was kept in the police station/ office of the investigating agency overnight, whether such individual had freedom to get his own food etc., whether the individual was freely permitted to meet his friend(s)/ relative(s), whether the petitioner could leave the police station/ office of the investigating agency on his own discretion etc. No universal guidelines or parameters can possibly be enumerated for this exercise of power by the Magistrate/ concerned Court as every case has its own unique factual conspectus.
- (iii) Entry(s) contained in police records or arrest memos are merely declaratory and do not constitute infallible or conclusive proof of the time of arrest.
- (iv) The magistrate /Court before which the arrestee/ detained person is produced bears a non-delegable solemn duty to act proactively piercing the documentary veil of the timeline provided by the arresting authority.”

9. The rival contention(s) as also the pleadings brought forth



on 18.03.2026 at about 11:00 AM on his own volition. Indubitably, the petitioner (herein) had earlier joined the investigation on 17.03.2026 but left towards the end of the day. It is further the specific stand of the investigating agency that the petitioner came to the office of SV&ACB on 18.03.2026 at about 11:00 AM wherein he was accompanied by his learned counsel. It is further the case of the investigating agency that the petitioner was neither shackled nor otherwise physically restrained. Moreso, in the rejoinder filed on behalf of the petitioner, it clearly coming forth that during the course of his examination on 18.03.2026, the petitioner has complained regarding headache and uneasiness to the investigating officer, upon which the petitioner went to meet his learned counsel, who was there in the same building though on different/another floor. The cause pleaded by the petitioner that, even when he met his learned counsel, he was accompanied by the police official, cannot be construed to mean that the petitioner was under coercive restrained. The material placed before this Court does not disclose any circumstance which suggests that the petitioner was prevented from communicating with his counsel or family members before the time of his formal arrest. Rather, the overall circumstances *prima facie* reflect that the petitioner continued to participate in the investigative process voluntarily till the time the investigating agency formed an opinion regarding his formal arrest.

10. In the totality of the factual *milieu* of the case in hand, it cannot be said that the petitioner had been arrested or was in coercive detention from 11:00 AM on 18.03.2026 till 06:30 PM on 18.03.2026 i.e. time when he was arrested by way of an arrest memo. Furthermore, in case it is taken



to be correct that the petitioner was arrested only at 06:30 PM on 18.03.2026, his subsequent medical examination/procedural formalities taken thereafter as also his production before the concerned Magistrate cannot be said to be beyond the period of 24 hours. The material placed on record does not persuade this Court to arrive at a conclusion that the petitioner had lost his liberty prior to the recording of the formal arrest memo. Accordingly, the petition in hand is devoid of merits and is hereby dismissed.

11. Nothing said hereinabove shall be deemed to be an expression of opinion upon merits of the case/investigation.
12. Pending application(s), if any, shall also stand disposed off.

(SUMEET GOEL)
JUDGE

May 19, 2026
Ajay

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