



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

213

CRM-M-23270-2026 (O&M)

Date of decision: 18.05.2026

Rohit Naithani

...Petitioner(s)

VERSUS

State of Haryana

...Respondent(s)

CORAM : HON'BLE MR. JUSTICE VINOD S. BHARDWAJ

Present :- Mr. Manish Soni, Advocate and
Mr. Gurdeep Grewal, Advocate for the petitioner(s).

Mr. Paras Talwar, Sr. DAG Haryana.

Mr. Sidharth Barwa, Advocate;
Mr. Arora Vishwas Kumar, Advocate,
Mr. Kumar Arnav Singh Rao, Advocate;
Mr. Naman, Advocate for the complainant.

VINOD S. BHARDWAJ, J. (Oral)

1. This first petition has been filed for grant of regular bail to the petitioner(s) in case bearing FIR No.305 dated 20.12.2024, registered under Section(s) 408, 420, 467, 468, 471, 120-B of the Indian Penal Code, 1860 at Police Station Udyog Vihar, District Gurugram.

2. As per the case of the prosecution, M/s Hitachi Astemo Gurugram Powertrain Systems Pvt. Ltd. was defrauded to the tune of about ₹12.767 crores through a well-hatched conspiracy by its two employees, Rohit Naithani (Executive, Accounts) and Vineet Jha (Senior Executive, Purchase), in connivance with several sham vendors. It is alleged that the said employees, being conversant with the procurement and payment

systems of the company, fabricated purchase requests, purchase orders, clearance forms and forged signatures of approving authorities, and planted fake invoices into the SAP system by misusing the journal voucher booking method, which is ordinarily not meant for procurement. In this manner, funds were released to vendors such as Burgeon International, JMD Enterprises, Koncept Enterprises, Shivalik International, Shree Traders, Unique Impex, Shiva International, Virgo International, Swastik International and YVON Technologies Pvt. Ltd., even though no goods or services were ever supplied. The forensic investigation conducted by Nangia Anderson LLP revealed 376 fake invoices and 51 forged POs between January 2023 and March 2024, supported by editable invoice templates, blank quotations, and other forged material recovered from the laptops of the accused employees. The vendors were found to be nonexistent at their stated addresses, many of them sharing common phone numbers and GST irregularities, which pointed to their collusion in the fraud. Kickbacks were allegedly routed back to the employees by these vendors. When suspicion arose, the accused employees are stated to have destroyed evidence by deleting files and records from their systems. The systematic manipulation of the procurement and payment system caused wrongful loss to the complainant company and corresponding wrongful gain to the accused.

3. Learned counsel for the petitioner contends that the petitioner is an Executive (Accounts), who is a junior employee and performs only the functions of an Accountant under the directions of his senior officers and has no authority to approve any purchase order, vendors or to verify the invoices or actual receipt of the stock. He contends that once a purchase order is

uploaded on the system of the complainant company and the supplies of the material are shown to have been received in the stock, the cheque in question is required to be issued by the Accountant. It is contended that the petitioner was arrested on 28.08.2025, thereafter, he was sent to judicial custody on 04.09.2025 and has undergone an actual custody of more than 08 months. He further submits that all the offences are triable by the Court of a Magistrate and the petitioner has clean antecedents. It is contended that there are total 26 prosecution witnesses which are to be examined yet and thus, the continued custodial incarceration of the petitioner is not likely to advance any larger interest.

4. Learned counsel for respondent-State as well as the counsel for the complainant, however, contend that the petitioner was not just an Executive, rather, he was actively involved in collusion with the other accused persons. The petitioner had registered certain firms which were later enlisted as vendors by main accused Vineet Jha and purchase orders were allegedly placed on the said files. An amount of Rs.4.20 crores approx. was siphoned off into the said accounts, which were being operated by the petitioner himself in the name of his relatives and confidants. The payments were thus directed into the accounts of the said companies, which were later withdrawn by the petitioner and he used to share the proceeds thereof. It is thus contended that the claim of the petitioner as merely discharging clerical functions thus fails to inspire confidence in the entire chain of events that was being undertaken and his active involvement with the other co-accused is well established.

5. Learned State counsel as well as the counsel for the

complainant do not dispute that no prosecution witness has been examined so far. It is also not disputed that the offences are triable by the Magistrate.

6. I have heard the learned counsel appearing on behalf of the respective parties and have gone through the documents appended with the instant petition with their able assistance.

7. Taking into consideration the facts and circumstances as noted above, including the period of actual custody undergone by the petitioner, his clean antecedents, the stage of the trial wherein none out of the total 26 prosecution witnesses have been examined so far coupled with the fact that all the offences are triable by the Court of a Magistrate and bearing in mind that the conclusion of the trial is likely to take a long time, I deem it fit to allow the instant petition.

8. Accordingly, the instant petition is allowed and the petitioner is ordered to be admitted to regular bail subject to his furnishing bail/surety bonds to the satisfaction of the trial Court/Duty Magistrate/Illaq Magistrate concerned.

9. It is made clear that the petitioner shall not extend any threat and shall not influence any prosecution witness in any manner directly or indirectly.

10. The observation made hereinabove shall not be construed as an expression on the merits of the case and the trial Court shall decide the case on the basis of available material.

(VINOD S. BHARDWAJ)
JUDGE

18.05.2026

Mangal Singh

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