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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M-50113-2025
DECIDED ON: 17.04.2026

TEKPREET SINGH .....PETITIONER

VERSUS

STATE OF PUNJAB .....RESPONDENT

CORAM: HON'BLE MR. JUSTICE SANJAY VASHISTH.

Present: Mr. Deepak Goyal, Advocate, for the petitioner.

Mr. Neeraj Madaan, Sr. DAG, Punjab.

SANJAY VASHISTH, J (ORAL)

1. Present petition has been filed by the petitioner, seeking grant of anticipatory bail, in case, FIR No.43, dated 27.02.2025, under Sections 316(2), 336(2), 338, 336(3), 340(2), 61(2) of BNS, registered at Police Station City Sangrur, District Sangrur.

2. After hearing the submissions addressed by counsel for the petitioner, on 08.09.2025, following order was passed:-

> *"2. This is a case of committing fraud of GST, amounting to Rs.2,48,80,327/-, wherein, forged bills and the invoices have been created in the name of a firm, which is shown to be opened in the name of the petitioner.*
> *3. Learned counsel for the petitioner contends that the petitioner has been a bed-ridden person since the year 2019, and a fictitious company, namely M/s Tanveer Sales Corporation Namdev Haripura Road, Kishanpura Road, Sangrur, GSTIN 03JPAPS7440A1Z5, has been opened without his knowledge. By referring to the disability certificate dated 23.09.2022 (P-3), learned counsel submits that the petitioner is suffering from* ***Locomotor Disability,*** *and is 70% permanently disabled with l****eft-sided Hemiparesis post CVA****. It is argued that the petitioner*

is not in a position to move even a single step without physical assistance.

Further submits that someone has taken undue advantage of the illness of the petitioner, who is already in fragile condition and dependent only on a pension of Rs.1500/- per month.

4. Learned counsel submits that if given a chance, petitioner is ready to join investigation and cooperate with the Investigating Agency by supplying the required information.

5. Notice of motion.

6. On advance notice, learned State counsel puts in appearance on behalf of the respondent – State, and seeks some time to respond to the submissions addressed by learned counsel opposite, after seeking instructions. And, in case of necessity, to file status report.

7. Adjourned to 30.10.2025.

8. In the meanwhile, arrest of the petitioner shall remain stayed. However, question of joining of investigation of the petitioner shall be examined subsequently after seeing the status report.

It is expected that if the Investigating Officer visits the house of the petitioner, and supplies a questionnaire, then same would be responded by the petitioner and complete required information would be divulged by the petitioner to the concerned Investigating Officer."

3. Reiterating the submissions, learned counsel for the petitioner contends that petitioner is physically incapacitated and is not in a position to move out of his house. It is argued that some unknown person is misusing his identity for the purpose of carrying on business in the name of M/s Tanveer Sales Corporation.

4. On 19.03.2026, this Court granted an opportunity to the State to conduct a preliminary inquiry with regard to the health condition and business activities of the petitioner, particularly in the period prior to the onset of paralysis.

5. In compliance with the said direction, learned State counsel has filed a status report dated 16.04.2026 in Court today, which is taken

on record. Registry is directed to tag the same at the appropriate place in the file.

6. As per the status report, petitioner was admitted to Phull Neuro Multispecialty Hospital, Patiala, on 26.09.2019.

As per the opinion of Dr. Puneet Phull, petitioner is suffering from radiculopathy and was discharged on 28.09.2019 in a stable condition under medical management. It is further reported that petitioner has been assessed to have 70% locomotor disability.

7. With regard to the business activities, it has been verified that certain bank accounts linked to the petitioner are being operated through a mobile phone belonging to him. On that basis, the investigating agency has concluded that multiple transactions relating to 'M/s Tanveer Sales Corporation' have been carried out using the digital signatures of the petitioner, which are being operated through his mobile device.

8. Relevant extract of the business status of the petitioner, as mentioned in the status report, is reproduced hereunder:-

> *"On 09.04.2026, the statement of Harpreet Singh son of Tekpreet Singh was recorded by joining him in the investigation, wherein he stated that his father Tekpreet Singh is suffering from Paralysis who is bedridden since the year 2019 and cannot walk and speak, but mentally fit.. Today, on the direction of his father, he reached in the Police Station and presented photo copies of screenshots regarding the E-mail ID tekpreet21071980@gmail.com running in the mobile phone of his father Tekpreet Singh, in which two bank accounts i.e. 3687432530 of Central Bank Of India and account No. 6636120618 of Indian Bank of M/s Tanveer Sales Corporation Namdev Haripura Road Kishanpura Road Sangrur are mentioned.*
>
> *During ongoing investigation the detail regarding both the said accounts was obtained from the concerned banks. On perusal of bank record, revealed that account No. 3687432530 of Central*

Bank Of India (mentioned in the screenshot) was found registered in the name of M/s Tanveer Sales corporation, Shop. No. 190, new grain market Rajpura and PAN and Aadhar Card of Tekpreet Singh son of Jagpal Singh are also found linked with the said account and digital signature of Tekpreet Singh are affixed on the documents. It is pertinent to mention here that mobile phone No. 97799-09993 and e-mail ID, "sunilkumark09993@gmail.com' are also linked with the said bank account. Perusal of bank statement of said account, revealed that so many transaction were found made in the said account during the year of 2018 to 2020. From the said facts, it is clearly evident that, the said firm used to run its business through this account.

Thereafter, the CAF (Customer application form) of said mobile phone 97799-09993 was obtained, perusal of which revealed that the said phone number was found registered in the name of Diwanshi wife of Sunil Kumar r/o Plot No. 1 Block-C, Near Shiv Mandir (Jhule Lal), Rajpura, District Patiala. From the said facts came on file, Sunil Kumar son of Jawahar Lal r/o r/o Plot No. 1 Block-C, Near Shiv Mandir (Jhule Lal), Rajpura, District Patiala was nominated as accused in this case on 13.04.2026.

The second bank account No. 6636120618 of Indian Bank (mentioned in the screenshot) was found registered in the name of M/s Tanveer Sales corporation Namdev Haripura Road Kishanpura Road Sangrur and PAN and Aadhar card of Tekpreet Singh are attached with the said account and digial signature of accused Tekpreet Singh was also affixed on the document. Perusal of bank statement, it revealed that so many transaction were found made in the said account during the year of 2018 to 2020. From the said facts, it is clearly evident that, the said firm used to run its business through this account.

- *As per the details already given above, the transaction of account No. 3687432530 of Central Bank of India and account No. 6636120618 of Indian Bank are in between the period June, 2018 to 2020. The date of occurrence is April, 2018. So, the transactions of both these accounts are after the date of occurrence.*
- *The date of occurrence is April,2019, whereas, according to the record of PHULL NEURO AND MULTISPECIALITY HOSPITAL, near PRTC Workshop, Nabha Road, Patiala the*

accused/petitioner was admitted on 26.September, 2019 as a patient suffering from L-5 REDICULOPATHY and discharged on 28.September, 2019.

- *Perusal of identity proofs and signatures of accused petitioner affixed on the documents revealed that the petitioner had affixed his signatures, on the documents regarding opening the above said accounts in the name of Firm M/S TANVEER SALES CORPORATION.*

However, the investigation of the case on the point whether the firm in question is being run by the petitioner or by some other person is underway and on its completion, definite conclusion would be drawn and this Hon'ble Court will be apprised of this fact at the relevant point of time."

9. After considering the aforesaid facts and circumstances, particularly the fact that mobile phone registered in the name of the petitioner is found to be in active use for carrying on business in the name of the petitioner's firm, including the use of his digital signatures, this Court does not find any cogent or substantial ground to extend the extraordinary relief of anticipatory bail, which is discretionary in nature.

Rather, this Court is of the considered opinion that custodial interrogation of the petitioner is necessary to unearth the truth and to ascertain the extent of any fraud, if committed by the accused, particularly in relation to State revenue.

10. **Accordingly, in view of the above, present petition stands dismissed.**

(SANJAY VASHISTH)
JUDGE

17.04.2026
Lavisha

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