

2026:PHHC:026737



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

108

CRM-M-65129-2025 (O&M)
Date of decision: 19.02.2026

Mandeep Singh
....Petitioner

Versus

State of UT Chandigarh
...Respondent

CORAM: HON'BLE MR. JUSTICE AMAN CHAUDHARY

Present : Mr. Ramnish Puri, Advocate for the petitioner
Mr. Kanwarpal Singh, Addl. PP, UT Chandigarh.
Mr. Deepak Sabharwal, Advocate for the complainant.

AMAN CHAUDHARY, J. (ORAL)

1. The present petition has been filed under Section 482 BNSS for grant of anticipatory bail to the petitioner in case FIR No.14 dated 07.06.2025, registered under Sections 420, 467, 468, 471, 120-B IPC, at Police Station Economic Offence Wing, Chandigarh.
2. Learned counsel submits that the petitioner, who was working as DM Commercial, has been falsely implicated in the case as he had no interaction with the vendors and he was merely required to forward the purchase orders. Moreover, no recovery is to be effected from him. Thus, prays that he be granted anticipatory bail.
3. Learned counsel for the UT Chandigarh as also complainant oppose the petition by referring to Annexures R1 to R3 to contend that the petitioner, as a

matter of fact, had the duty to look after the accounts work and in this process interact with the vendors and customers of the company, however a pre-planned conspiracy was hatched with them, by which an amount of approximately Rs.12 Cr. has been misappropriated by fabricating the company records, including invoices, GRNs, financial records etc. without there being any actual supply of products to the end customers of complainant-Company. Further submits that the co-accused, who was similarly circumstanced and being at the same footing, had filed a quashing petition praying therein for no coercive steps be taken, no interim bail was granted to him and he was arrested. They thus state that a thorough investigation needs to be conducted; there also is an apprehension that he can tamper with the evidence and his custodial interrogation is required along with that of co-accused, who are all evading arrest.

4. Heard.

5. It would be apposite to refer to the status report dated 07.02.2026 filed by Deputy Superintendent of Police, Economic Offences Wing, Chandigarh, relevant paras whereof read thus:

“5. That the petitioner, in his anticipatory bail petition, has deliberately misrepresented his role by claiming that he was performing only “administrative duties” and was not involved in accounting functions. The said plea is demonstrably false and stands squarely contradicted by the FIR itself, which categorically records that the petitioner was posted as Assistant General Manager (Commercial) at the registered office of the complainant- company and was entrusted with, and in fact discharging, responsibility of the accounts department.

The petitioner was the key person responsible for checking, verifying, processing and maintaining financial transactions, invoices and vendor payments, and his role was not peripheral but central and indispensable to the execution of the fraudulent financial transactions that have surfaced during the course of investigation. This position is unequivocally borne out not only from the contents of the FIR but also from the written complaint and the statement of the complainant recorded during investigation.

6. That the further assertion of the petitioner that his duties were confined to field responsibilities and that he had no direct interaction with vendors, customers or third parties is palpably false, self serving and contrary to the documentary record. The material already collected during investigation, including documents emanating from the petitioner himself, decisively demolishes this plea and establishes his direct and continuous engagement with vendors, customers and commercial counterparties. The same is evident from the following documents:-

- a) The job against which the petitioner applied for employment with the complainant-company, as reflected in the formal job description, expressly included, inter alia, maintenance of customer/vendor MOUs, daily email correspondence with customers and vendors for price quotations and market updates, generation and follow-up of payments receivable reports, compilation of demand notes, release of purchase orders, and collection of data from clients in prescribed formats. (copy annexed as Annexure R1).
- b) The appointment letter dated 07.12.2022 issued by the complainant-company to the petitioner appointing him as Manager – Business Commercial, explicitly sets out the commercial and financial nature of his role. The said appointment letter was duly accepted and acknowledged by the petitioner without demur, thereby binding him to the responsibilities attached to the post. (copy annexed as Annexure R2).
- c) The Key Responsibilities Areas (KRAs) voluntarily submitted by the petitioner himself at the time of appraisal for the period 01.04.2023 to 31.03.2024 expressly included Support Business Operations and Vendors/Buyers Relationship Management, among other functions. (copy annexed as Annexure R3)

In view of the above unimpeachable documentary evidence, the petitioner's attempt to camouflage his substantive financial role by labelling it as "administrative" and to portray himself as a field-level functionary with no vendor or customer interaction is a calculated afterthought, clearly intended to evade criminal liability. The plea taken in the bail petition is thus, false, misleading, a gross misrepresentation of facts and contrary to the contemporaneous record, and merits outright rejection by this Hon'ble Court."

6. Hon'ble the Supreme Court in **Sumitha Pradeep vs. Arun Kumar**

C.K., 2022 SCC OnLine SC 1529, observed that requirement of custodial

interrogation is not the only ground to decide the grant of anticipatory bail. The

relevant para reads thus:

“In many anticipatory bail matters, we have noticed one common argument being canvassed that no custodial interrogation is required and, therefore, anticipatory bail may be granted. There appears to be a serious misconception of law that if no case for custodial interrogation is made out by the prosecution, then that alone would be a good ground to grant anticipatory bail. Custodial interrogation can be one of the relevant aspects to be considered along with other grounds while deciding an application seeking anticipatory bail. There may be many cases in which the custodial interrogation of the accused may not be required, but that does not mean that the *prima facie* case against the accused should be ignored or overlooked and he should be granted anticipatory bail. The first and foremost thing that the court hearing an anticipatory bail application should consider is the *prima facie* case put up against the accused. Thereafter, the nature of the offence should be looked into along with the severity of the punishment. Custodial interrogation can be one of the grounds to decline anticipatory bail. However, even if custodial interrogation is not required or necessitated, by itself, cannot be a ground to grant anticipatory bail.”

7. In **Jai Parkash Singh vs. State of Bihar** (2012) 4 SCC 379, Hon’ble the Supreme Court while relying on the judgments in the cases of **D.K. Ganesh Babu vs. P.T Manokaran** (2007) 4 SCC 434, **State of Maharashtra vs. Mohd. Sajid Husain Mohd. S. Husain**, (2008) 1 SCC 213, and **Union of India vs. Padam Narain Aggarwal** (2008) 13 SCC 305, held thus:

“6. We have considered the rival submissions made by the learned counsel appearing for the parties and perused the record.

7. The provisions of Section 438 Cr.P.C. lay down guidelines for considering the anticipatory bail application, which read as under:

“438. Direction for grant of bail to person apprehending arrest.-

(1) Where any person has reason to believe that he may be arrested on an accusation of having committed a non-bailable offence, he may apply to the High Court or the Court of Session for a direction under this section that in the event of such arrest, he shall be released on bail; and that court may, after taking into consideration, inter alia, the following factors, namely:-

(i) The nature and gravity of the accusation;

(ii) The antecedents of the applicant including the fact as to

whether he has previously undergone imprisonment on conviction by a court in respect of any cognizable offence; (iii) the possibility of the applicant to flee from justice; and (iv) where the accusation has been made with the object of injuring or humiliating the applicant by having him so arrested, either reject the application forthwith or issue an interim order for the grant of anticipatory bail.”

XX XX XX

8. In view of the above, it is mandatory on the part of the court to ensure the compliance of the pre-requisite conditions for grant of anticipatory bail including the nature and gravity of the accusation.

XX XX XX

13. There is no substantial difference between Sections 438 and 439 Cr.P.C. so far as appreciation of the case as to whether or not a bail is to be granted, is concerned. However, neither anticipatory bail nor regular bail can be granted as a matter of rule. The anticipatory bail being an extraordinary privilege should be granted only in exceptional cases. The judicial discretion conferred upon the court has to be properly exercised after proper application of mind to decide whether it is a fit case for grant of anticipatory bail.

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21. In the facts and circumstances of this case, we are of the considered opinion that it was not a fit case for grant of anticipatory bail. The High Court ought to have exercised its extraordinary jurisdiction following the parameters laid down by this Court in above referred to judicial pronouncements, considering the nature and gravity of the offence and as the FIR had been lodged spontaneously, its veracity is reliable. The High Court has very lightly brushed aside the fact that FIR had been lodged spontaneously and further did not record any reason as how the pre-requisite conditions incorporated in the statutory provision itself stood fulfilled. Nor did the court consider as to whether custodial interrogation was required.”

8. Hon’ble the Supreme Court in the case of **P. Chidambaram vs. Directorate of Enforcement**, (2019) 9 SCC 24, has observed that, “Ordinarily, arrest is a part of procedure of the investigation to secure not only the presence of the accused but several other purposes. Power under Section 438 CrPC is an extraordinary power and the same has to be exercised sparingly. The privilege of the pre-arrest bail should be granted only in exceptional cases. The judicial discretion conferred upon the court has to be properly exercised after application

of mind as to the nature and gravity of the accusation; possibility of applicant fleeing justice and other factors to decide whether it is a fit case for grant of anticipatory bail. Grant of anticipatory bail to some extent interferes in the sphere of investigation of an offence and hence, the court must be circumspect while exercising such power for grant of anticipatory bail. Anticipatory bail is not to be granted as a matter of rule and it has to be granted only when the court is convinced that exceptional circumstances exist to resort to that extraordinary remedy.”

9. Even otherwise, the petitioner has not been able to show absence of a *prima facie* offence so as to warrant the extraordinary relief of anticipatory bail, as held by Hon’ble the Supreme Court in **Salochna Pardi vs. State of Madhya Pradesh and another**, SLP CrI. No. 18200-2025, vide judgment dated 06.01.2026.

10. It is the bounden duty of the Court to take into consideration all the facts and circumstances and after its utmost satisfaction, grant anticipatory bail only in exceptional circumstances, where all the factors and parameters are met and there is no possibility of the accused interfering in the path of justice.

11. This Court, in view of the specific and grave allegations against the petitioner of causing a huge financial loss to the complainant-company, by cheating and misappropriating Rs.12 Cr., while conniving with the vendors and customers by generating fictitious invoices and financial records without any actual supply of goods, does not find it a fit case to grant him the concession of anticipatory bail, as the element of criminality cannot be ruled out and permitting him to join the investigation with a protective umbrella of pre-arrest bail will hamper the thorough and effective investigation to elicit the truth, as also to

unravel the larger conspiracy and the money trail, his custodial interrogation also having been stated to be imperative.

12. In view of the foregoing discussion, the present petition is hereby dismissed, being bereft of merit.

13. The observations made hereinabove are meant only for the purpose of deciding the present petition and in no manner are to be construed as an expression of opinion on the merits of the case.

(AMAN CHAUDHARY)
JUDGE

19.02.2026
ashok

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