IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

(113)

CRM-M-66238-2025 (O & M)
Date of decision: 20.02.2026

(Through VC)

Hina Virmani …... Petitioner

V/s

State of Haryana ...Respondent

CORAM: HON'BLE MR. JUSTICE JASJIT SINGH BEDI

Present: Dr. Pankaj Nanhera, Sr. Advocate,
with Mr. Pradeep Duhan, Advocate,
Ms. Ishita Arora, Avocate and
Mr. Navneed Sharma, Advocate,
for the petitioner.

Mr. T.P. Singh, Sr. DAG, Haryana.

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<u>JASJIT SINGH BEDI, J. (Oral)</u>

The prayer in the present petition under Section 482 of BNSS, 2023 is for the grant of anticipatory bail to the petitioner in case FIR No.240 dated 29.10.2025 under Sections 409 and 420 IPC registered at Police Station City Nuh, Distt. Nuh.

2. The brief facts of the present case are that on 29.10.2025, a complaint regarding suspected fraudulent payment of Rs. 40.51 Lakhs in the office of District Information and Public Relations, Department was received at Police Station City, Nuh from the office of District Information and Public Relation Officer, Nuh. In the said complaint, it was mentioned therein that an audit of the office for the period December 2015 to October

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2023 was done by the Principal Accountant General Haryana from 28.11.2023 to 15.12.2023. In the audit report received from the Principal Accountant General, Haryana vide Letter number Audit Observation reference no. 1 (OBS-1103513) dated 14.12.2023, suspected fraudulent payments of total Rs. 40.51 Lakhs came forth. According to the Audit Report, during the period from August 2019 to June, 2020, 14 payments were made from the office, totaling Rs. 40.51 lakh to 10 individuals whose names were similar to those of actual employees of the office, but Unique Codes, PAN Numbers, Bank Account Numbers, and addresses were found to be different from those of the actual employees. The audit also noted that the vouchers, sub-vouchers, and sanction orders for these payments were not available in the office and could not be produced for audit. During the above period, the office was staffed by Mr. Suresh Gupta (since retired), the District Information and Public Relations Officer (DDO), accountant Mrs. Hina Virmani (presently working in the Faridabad office) and cashier Mr. Krishan Kumar (presently working in Kosli, District Rewari). Another audit paragraph, Audit Observation reference no. 16 (OBC-1104589) dated 14.12.2023, mentions a complaint of corrupt conduct by a then employee, Mr. Krishan, the clerk. He allegedly demanded Rs. 60,000/-from the wife of a deceased employee of this office in exchange for releasing payments related to her husband. A prayer was made for taking legal action. Thereupon, the above mentioned FIR No. 240 dated 29.10.2025 u/s 420, 409

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IPC (Later on added Section 13 Prevention of Corruption Act) was registered at P.S. City, Nuh.

3. During the course of investigation of the case, on 03.11.2025, record related to the present case was obtained from the office of District Information and Public Relation Officer, Nuh. From the record, it came forth that the amount of Rs. 40.51 Lakhs was paid from the year 2019-2020 in the accounts of 10 persons who were showed as fake employees of the said department. Notices were sent to concerned banks (SBI, HDFC, PNB, AXIS) for obtaining details about the said accounts.

4. Meanwhile, accused Krishan Kumar was arrested on 01.12.2025. His disclosure statement was recorded wherein he named Hina Virmani (petitioner) and Vikas @ Vicky. He also disclosed the names of some of the fake employees as Rafiq, Narender Saini, Ashu Digra, Narender Singh, Suresh Kumar. On the identification of accused Krishan Kumar, another accused Vikas @ Vicky was arrested on 01.12.2025. His disclosure statement was recorded to the effect that he provided names, account numbers and PAN Cards of various persons who's bank accounts were used to siphon Government funds at the instance of the present petitioner.

5. On 10.01.2026, Rohit Virmani (relative of the petitioner) was joined in the investigation and his statement was recorded wherein he stated that in the year 2019, he had received a phone call from the petitioner Hina Virmani and she told him that her money was stuck in a Govt. account and she asked him to provide an account, Adhaar Card and PAN Card of any

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person named Narender. She also told him that she would get the money deposited in the said account and then he (Rohit) would have to withdraw the same and to give it to her. He had provided the account No. 06732413000122, Adhaar Card and PAN Card of one Narender. On 13.12.2019, he had received a phone call from Hina Virmani and she told him that she had got transferred Rs. 2,33,013/- in the said account and she asked for the said money. He obtained Rs. 2 Lakhs on 16.12.2019, Rs. 25,000/- on 20.12.2019 and Rs. 3,000/- on 26.12.2019 through UPI. He also obtained Rs. 5,000/- cash from Narender. He told the petitioner that the money was ready and then Ashok Virmani (father-in-law of Hina Virmani) came to his house and took the amount of Rs. 2,33,000/-Rohit Virmani further stated that he did not know that the same was embezzled money of Govt.

6. The learned Senior counsel for the petitioner contends that the petitioner has been falsely implicated in the present case after an inordinate delay of 01 year and 10 months. The petitioner who was posted as an Accountant in the office of District Information and Public Relations Officer, Nuh had no authority to sanction or release any government funds including disbursement of salary to the staff. These powers are exclusively vested in the Drawing and Disbursing Officer, namely, Suresh Gupta. No document, voucher, sub-voucher, sanction order, salary bill or any payment instructions bears the signatures of the petitioner. The petitioner was relieved from her posing as an Accountant from the said office on

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02.03.2020 and the last alleged fraudulent transaction took place on 17.06.2020 thereby negating any basis for her implication. 07 of the 14 disputed transactions took place on dates when the petitioner was not even present. In the earlier complaints of corruption and financial irregularities, allegations were made against the then DDO-Suresh Gupta, the then Clerk-cum-Cashier/Krishan Kumar and not against the petitioner. As the petitioner has joined the investigation, she is entitled to the concession of anticipatory bail.

7. The learned counsel for the State, on the other hand, contends that the petitioner who was posted as an Accountant in the aforementioned office at Nuh from 03.12.2018 and 02.03.2020 dealt with accounts. She used the dongle and checker site because the Drawing and Disbursing Officer (DDO) had given the Password of the dongle and checker to her. By using the said dongle, she went to the maker in E-salary, prepared the unique codes of fake persons and verified the said codes by going to the checker site. The petitioner got the 7the Pay Commission arrears of the employees drawn by preparing unique codes and salary account of the private persons matching the names of the employees. She got Government money drawn into their accounts and then took that amount from them. Annexure R-4 deals with the various money transfers first made to the account of private persons who then transferred the money into her account. The custodial interrogation of the petitioner is required for obtaining the details of the transactions of Rs.40.51 lacs in the accounts of fake persons, for obtaining

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information of her *modus operandi* and the involvement of the other persons. As the offence is *prima facie* established, the petitioner is not entitled to the concession of anticipatory bail, moreso, when she has not co-operated with the investigation and has been evasive in her answers. Therefore, the present petition is liable to be dismissed.

8. I have heard the learned counsel for the parties.

9. The Hon'ble Supreme Court in the case of ***'Sumitha Pradeep Vs. Arun Kumar C.K. & Anr. 2022(4) RCR (Criminal) 977',*** has held that merely because custodial interrogation was not required by itself could not be a ground to grant anticipatory bail. The first and the foremost thing the Court hearing the anticipatory bail application is to consider is the *prima facie* case against the accused. The relevant extract of the judgment is reproduced hereinbelow:-

> *"It may be true, as pointed out by learned counsel appearing for Respondent No.1, that charge-sheet has already been filed. It will be unfair to presume on our part that the Investigating Officer does not require Respondent No.1 for custodial interrogation for the purpose of further investigation.*
>
> *Be that as it may, even assuming it a case where Respondent No.1 is not required for custodial interrogation, we are satisfied that the High Court ought not to have granted discretionary relief of anticipatory bail.*
>
> *We are dealing with a matter wherein the original complainant (appellant herein) has come before this Court praying that the anticipatory bail granted by the High Court to the accused should be cancelled. To put it in other words, the complainant says that the High Court wrongly exercised its*

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> *discretion while granting anticipatory bail to the accused in a very serious crime like POCSO and, therefore, the order passed by the High Court granting anticipatory bail to the accused should be quashed and set aside.* ***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 custodial interrogation. However, even if custodial interrogation is not required or necessitated, by itself, cannot be a ground to grant anticipatory bail.*** *"*

10. The role of the petitioner in the present case is that she was posted as an Accountant at the District Information and Public Relation Office, Nuh from 03.12.2018 to 02.03.2020. All the accounts related cases were dealt with by her. She used the dongle and checker site because the

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DDO had given the password of the dongle and checker to her. By using the dongle she went to the maker in e-salary and prepared the unique codes of the fake persons and verified the unique codes by going to the checker site. The petitioner got the 7th Pay Commission arrears of the employees drawn by preparing unique codes and salary account of private persons matching the names of the employees. She got the government money drawn into their accounts and then took that amount from them. Her friend Vikas @ Vicky has explained in detail as to how he helped her in the commission of the offence in his disclosure statement Annexure R-2 (attached to the Status Report/affidavit of Prithi Singh, HPS, Deputy Superintendent of Police, Nuh dated 08.12.2025). The details of these fraudulent transactions are attached as Annexure R-4 (filed alongwith the Status Report/affidavit of Ayush Yadav, IPS, Assistant Superintendent of Police, Nuh dated 15.01.2026).

11. The offences are punishable under sections 409 & 420 of IPC with the allegations of transferring Rs.40.51 Lakhs from the government account to 10 individuals by generating differing Unique Codes. The relevant vouchers & sanction orders were not found in the office when the record was checked. The allegations are grave as fraudulent payments have been made in favour of other persons having similar names instead of real employees and thereafter, deliberately misplacing/hiding the relevant voucher/sanction orders from the office. In these circumstances, the allegations require thorough investigation by the police for which custodial interrogation of the petitioner is certainly necessary.

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12. In view of the above discussion, I find no merit in this petition and the same stands dismissed.

13. However, it is made clear that the observations made in this order are only for the purpose of deciding this bail application and the Trial Court is free to adjudicate upon the matter on the basis of the evidence led before it uninfluenced by any such observations made.

14. The pending application(s), if any, shall stand disposed of accordingly.

February 20, 2026 **(JASJIT SINGH BEDI)**
sukhpreet **JUDGE**

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

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