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

CRM-M No.71722 of 2025

Amarjit Singh Bhatti ... Petitioner

Versus

State of Punjab ... Respondent

1.	The date when the judgment is reserved	19.02.2026
2.	The date when the judgment is pronounced	23.02.2026
3.	The date when the judgment is uploaded on the website	23.02.2026
4.	Whether only operative part of the judgment is pronounced or whether the full judgment is pronounced	Full
5.	The delay, if any, of the pronouncement of full judgment, and reasons thereof	Not applicable

CORAM: HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Dr. Anmol Rattan Sidhu, Senior Advocate with
Mr. Raghav Gulati, Advocate,
Mr. Rahul Kesar, Advocate and
Ms. Sandhya Kaur, Advocate,
for the petitioner.

Mr. Baljinder Singh Sra, Addl. AG, Punjab and
Mr. Vivek Sharma, AAG, Punjab,
for the respondent-State.

Mr. Vinod Ghai, Senior Advocate with
Mr. Arnav Ghai, Advocate and
Mr. R.S. Bagga, Advocate,
for the complainant.

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MANISHA BATRA, J.

1. The present petition has been filed by the petitioner under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (For short "BNSS") seeking regular bail in the FIR mentioned below:-

FIR No.	Dated	Police Station	Sections
0077	02.06.2023	Sarabha Nagar, District Police Commissionerate Ludhiana	408, 420 and 120-B of IPC (467, 468 and 471 of IPC added later on)

2. Brief facts relevant for the purpose of disposal of this petition are that the aforementioned FIR was registered on the basis of a written complaint submitted by the complainant Amarjit Singh Bali on the allegations that he was running a company under the name and style of M/s B.S. Steel. He was settled abroad and had employed the petitioner as an Accountant in his company since the year 2008. In the year 2022, during his visit to India, the petitioner had represented to him that several business deals had been done by him with different firms/companies and on the pretext of making refund payments of GST to those firms/companies, he procured the signatures of complainant on several cheques. He also showed purchase invoice for a sum of Rs.1 crore to the complainant purported to be issued by one M/s Luthra & Company and on the basis of the same, an amount of Rs.18,00,020/- was paid by the company as GST refund through RTGS. However, subsequently, the complainant came to know that the abovesaid Luthra & Company had lodged a complaint against its agents qua preparing fake invoices in the name of the company of the complainant. It

was also revealed that the aforementioned amount of Rs.18,00,020/- was firstly got deposited from the account of the company of the complainant in the name of M/s Luthra & Company but in connivance with the present petitioner and an employee of Luthra & Company, it was transferred in the name of another firm namely, Krishna Enterprises and was immediately withdrawn. It was also revealed that total GST amount to the tune of Rs.1,19,35,880/- was got deposited from the company of the complainant through RTGS on the basis of fake invoices by the petitioner by conniving with some bank officials and his accomplices.

3. After registration of FIR, investigation proceedings were initiated. The petitioner could not be arrested initially. Proceedings for declaring him as a proclaimed offender were initiated. A Look Out Circular was also issued. The petitioner was arrested at IGI Airport, Delhi on 04.11.2025. Investigation qua him now stands concluded.

4. It is argued by learned counsel for the petitioner that he has been falsely implicated in this case on false, fake and omnibus allegations. He has not been beneficiary of any monetary transaction as no amount of money has been transferred to his personal bank account. He ceased to work as an Accountant much prior to alleged transactions of the year 2022. He had already departed from India to USA on 27.04.2021 and thereafter he neither worked for the complainant nor associated with him in any manner whatsoever. At the time of registration of FIR, he was residing abroad. The co-accused Gursewak Singh has been extended benefit of pre arrest bail.

Investigation now stands completed. Trial will take considerable time to conclude. No useful purpose would be served by detaining him in custody any more. The subject offences are triable by Magistrate. His antecedents are clean. It is, therefore, argued that he deserves to be released on bail.

5. Per contra, learned State counsel assisted by learned counsel for the complainant and while relying upon the status report, has vehemently argued that the allegations against the petitioner are quite serious in nature. He while remaining an employee of the complainant duped him of huge amount of money by raising fake invoices, preparing fake documents and by claiming false GST refunds. He avoided joining investigation and was even declared a proclaimed person. He was arrested in pursuance of a look out circular. There are chances of his absconding again, if extended benefit of bail. The trial has commenced and there is nothing on record to show that there would be any undue delay in conclusion of the same. It is, therefore, argued that the petition does not deserve to be allowed.

6. This Court has considered the rival submissions.

7. The petitioner by hatching a conspiracy with his accomplices, is alleged to have caused wrongful loss to the extent of huge amount of money to the complainant and is also alleged to have committed the offences of breach of trust, forgery as well as use of forged and fabricated documents. The allegations against him are quite serious in nature. The offence punishable under Section 467 of IPC is punishable upto life imprisonment. The petitioner was an absconder. The apprehension that he may abscond

again, if extended benefit of bail cannot be stated to be unfounded at this stage. The trial has commenced. There is nothing on record to suggest that there would be any undue delay in conclusion of trial. It is well settled proposition of law that grant of bail is a discretionary relief to be granted or denied based on specific facts and circumstance of each case and there cannot be any exhaustive parameters set out for considering the application for grant of bail. The factors such as nature of accusations, severity of punishment if the accusations entail a conviction and nature of evidence in support of accusations are to be seen. That apart, reasonable apprehension of tampering with evidence or threatening the material witnesses are also to be weighed. Frivolity of prosecution should always be considered.

8. In light of the foregoing legal principles and other circumstances as discussed above, this Court finds no compelling ground to allow this petition. Accordingly, the petition is dismissed.

9. It is, however, clarified that observations made hereinabove shall not be construed as an expression of opinion on the merits of the case.

(MANISHA BATRA)
JUDGE

23.02.2026
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Whether speaking/reasoned Yes/No
Whether reportable Yes/No