



CRM-M-19317-2025

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

CRM-M-19317-2025

Date of Decision: 14.05.2025

Sandeep Kumar

...Petitioner

Versus

State of Haryana

...Respondent

CORAM: HON'BLE MR. JUSTICE ANOOP CHITKARA

Present: Mr. Ankur Lal, Advocate
for the petitioner.

Mr. Naveen K. Sheoran, D.A.G., Haryana.

ANOOP CHITKARA, J.

FIR No.	Dated	Police Station	Sections
0045	06.02.2025	Rewari City, District Rewari	120-B, 420, 467, 468, 471 IPC

1. The petitioner apprehending arrest in the FIR captioned above has come up before this Court under Section 482 of Bharatiya Nagarik Suraksha Sanhita, 2023, [BNSS], seeking anticipatory bail.

2. In paragraph 19 of the bail petition, the accused declares that he has no criminal antecedents, however as per paragraph 13 of the status report, the accused has the following criminal antecedent:

Sr. No.	FIR No.	Dated	Offenses	Police Station
1.	109	20.04.2021	279, 337, 338 IPC	Khol

3. The facts and allegations are being taken from status report filed by State counsel, which reads as follows:

“3. That the facts forming the genesis of the present FIR are that initially a complaint dated 27.03.2024 had been moved by the Assistant Commissioner (AE) CGST, Faridabad to the DCP NIT Faridabad and thereafter another written complaint bearing No.135-OD dated 20.10.2024 was moved by Assistant Commissioner, CGST, Faridabad to Economic Offence Cell, Rewari through Superintendent of Police Rewari, regarding forgery and fraud involving signatures of Commissioner, CGST, Faridabad. It was alleged in the complaint that the complainant Department had already initiated proceedings



CRM-M-19317-2025

against Firm named M/s Sanaha Export located at Circular Road Rewari, before cancellation of its registration for evasion of GST amounting to Rs.4,51,71,163/-The complainant department further alleged that during the proceedings, it was found that the aforesaid firm was non-existent and it had availed in put tax credit of IGST on the basis of fictitious purchase of goods on the basis of fictitious supplier invoices. It was further alleged that the bank account No.39320611917 of the aforesaid firm maintained at State Bank of India, SME, Kath Mandi Branch, Rewari was taken under Section 83 of Central Goods & Services Tax Act (in short CGST Act) vide letters issued to the concerned bank on 28.10.2021, 03.11.2022 and 08.11.2023. It was further alleged that while the said freeze order was still operative, conspiracy was hatched to withdraw the credit balance of Rs.3,29,23,465/- from the aforesaid account of the said firm. It was further alleged that unknown persons had prepared false and forged letter dated 22.01.2024 bearing false signatures of Sophia Martin Joy, Commissioner CGST, Faridabad to SBI with directions to allow withdrawal of credit balance of Rs.3,29,23,465/- and caused damage to the Government exchequer. It was further alleged that the matter was revealed when the bank sent E-mail dated 11.03.2024 to complainant seeking clarification on genuineness of letter dated 22.01.2024, which was responded by the complainant that no such letter had been issued by their Office. Legal action was sought. On the basis of aforementioned facts, the present FIR was registered post conduct of a preliminary enquiry and investigation was taken up in the matter.”

4. The petitioner's counsel prays for bail by imposing any stringent conditions and contends that pre-trial incarceration would cause an irreversible injustice to the petitioner and their family. Counsel for the petitioner submits that the entire amount has been deposited back.

5. The State's counsel opposes bail and refers to the status report, however does not dispute factum of deposit of amount back.

6. It would be appropriate to refer to the following portions of the status report, which read as follows:

“9. That as per the investigation, the petitioner is the prime accused in the present case and his role is duly detailed in the disclosure statements SO suffered by co-accused persons, where he has been found actively facilitating the commission of aforesaid crime misusing his position as bank official.He has been instrumental in de-freezing the bank account of the firm and had facilitated the withdrawal of the money from the account of firm in question, which stood already frozen. The petitioner, being a banker, had misused his official position. He had conspired with the other accused to facilitate the withdrawal of money and for doing the same, he had used the credentials of the other bank officials behind their back, as well and



CRM-M-19317-2025

had got effected the transaction from the account that had been frozen as per the directions of the GST officials.

Amount Involved in the Crime:

10. That the amount involved in the matter is Rs.1,10,00,000/-. Initially an amount of Rs. 5,00,000/- had been transferred from the said account in the month of March, 2024. Thereafter, an amount of Rs.1,05,00,000/-had been withdrawn from the said account during the period 18.10.2024 to 04.11.2024 vide various transactions. However, during the course of investigation, it had surfaced that the amount that had been transferred from the credentials of the petitioner (Rs. 1,05,00,000/-) had been deposited back to the said account.

Evidence against the petitioner:

11. That in so far as the evidence qua the petitioner, on the basis of which the petitioner arraigned as an accused in the present case, it is submitted that apart from the fact that the petitioner had himself conceded to his involvement in the crime during the course of the preliminary enquiry, the material collected during the course of investigation go on to show that the credentials of the petitioner had been used to trigger the act of de-freezing the frozen amount and further the other credentials of the bank officials had been used by the petitioner behind their back by the petitioner. The act of depositing the money back in the frozen amount further substantiates the complicity of the petitioner in the commission of the present crime. No recovery of any amount has been effected in the matter. The copy of the bank records pertaining to depositing of amount by the petitioner is being appended to the present affidavit for the kind perusal of this Hon'ble Court as Annexure R4.”

4. Allegations against the petitioner are that he facilitated the withdrawal of money from the freezed account and the amount whatever was withdrawn has already been paid, as such no ground is made out for custodial interrogation. Pre-trial incarceration should not be a replica of post-conviction sentencing. The evidence might be prima facie sufficient to launch prosecution or to frame charges, but this Court is not considering the evidence at that stage but is analyzing it for the stage of anticipatory bail. An analysis of the above does not justify custodial interrogation or pre-trial incarceration.

5. Given the above, the penal provisions invoked coupled with the prima facie analysis of the nature of allegations, and the other factors peculiar to this case, there would be no justifiability for custodial interrogation or the pre-trial incarceration at this stage.

6. Without commenting on the case's merits, in the facts and circumstances peculiar to this case, and for the reasons mentioned above, the petitioner makes a case for bail. This order shall come into force from the time it is uploaded on this Court's official webpage.



CRM-M-19317-2025

7. Given above, provided the petitioner is not required in any other case, the petitioner shall be released on bail in the FIR captioned above subject to furnishing bonds to the satisfaction of the Arresting Officer, and if the matter is before a Court, then the concerned Court and due to unavailability before any nearest Ilaqa Magistrate/duty Magistrate. Before accepting the surety, the concerned Officer/Court must be satisfied that if the accused fails to appear, such surety can produce the accused.

8. While furnishing a personal bond, the petitioner shall mention the following personal identification details:

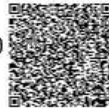
1.	AADHAR number	
2.	Passport number (If available) and when the attesting officer/court considers it appropriate or considers the accused a flight risk.	
3.	Mobile number (If available)	
4.	E-Mail id (If available)	

9. The petitioner is directed to join the investigation within seven days of uploading this order on the official webpage of the High Court of Punjab and Haryana and as and when called by the Investigator. The petitioner shall be in deemed custody for Section 27 of the Indian Evidence Act, 1872/ Section 23 of BSA, 2023. The petitioner shall join the investigation as and when called by the Investigating Officer or any Superior Officer and shall cooperate with the investigation at all further stages as required. In the event of failure to do so, the prosecution will be open to seeking cancellation of the bail. During the investigation, the petitioner shall not be subjected to third-degree, indecent language, inhuman treatment, etc.

10. In case the Investigator/Officer-In-Charge of the concerned Police Station arraigns another section of any penal offense in this FIR, and if the new section prescribes a maximum sentence that is not greater than the sections mentioned above, then this bail order shall be deemed to have also been passed for the newly added section(s). However, suppose the newly inserted sections prescribe a sentence exceeding the maximum sentence prescribed in the sections mentioned above; then, in that case, the Investigator/Officer-In-Charge shall give the petitioner notice of a minimum of seven days, providing an opportunity to avail the remedies available in law.

11. It is clarified that if the petitioner violates any bail condition, the State and/or the victim may file an application for bail cancellation before the trial court, which shall be competent to cancel the bail or add more conditions. Furthermore, if the petitioner moves for deletion or dilution of any bail conditions, the trial court is empowered to do so.

12. This bail is conditional, and the foundational condition is that if the petitioner indulges in any non-bailable offense, the State may file an application for cancellation



CRM-M-19317-2025

of this bail before the Sessions Court, which shall have the liberty to cancel this bail.

13. Any observation made hereinabove is neither an expression of opinion on the case's merits nor shall the trial Court advert to these comments.

14. A certified copy of this order would not be needed for furnishing bonds, and any Advocate for the Petitioner can download this order along with case status from the official web page of this Court and attest it to be a true copy. If the attesting officer wants to verify its authenticity, such an officer can also verify its authenticity and may download and use the downloaded copy for attesting bonds.

15. **Petition allowed** in terms mentioned above. All pending applications, if any, stand disposed of.

(ANOOP CHITKARA)
JUDGE

14.05.2025
Jyoti Sharma

Whether speaking/reasoned: Yes
Whether reportable: No.