CNR No: PHHC011325792026
2026:PHHC:126033

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M-44995-2026 (O&M)

SANDEEP KUMAR AND ANR **... Petitioners**

Versus

STATE OF PUNJAB **...Respondent**

CORAM: HON'BLE MRS. JUSTICE MANISHA BATRA

1	The date when the judgment is reserved	03.09.2026
2	The date when the judgment is pronounced	08.09.2026
3	The date when the judgment is uploaded on the website	08.09.2026
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

Present: Mr. S.S. Behl, Senior Advocate with
Ms. Raageshwari Sharma, Advocate for the petitioner No.1

Ms. Ruchika Sabherwal, Senior DAG, Punjab

Mr. Gurcharan Dass, Advocate for the complainant

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MANISHA BATRA, J. (ORAL)

1. The instant petition has been filed by the petitioner under Section 482 of Bharatiya Nagarik Suraksha Sanhita, 2023 (for short "**BNSS**") for grant of anticipatory bail in case arising out of FIR No.177 dated 15.07.2026 registered under Sections 406, 420, 465, 467, 468, 471 and 120B of IPC at Police Station Division No.6, District Ludhiana

2. The aforementioned FIR was registered on the basis of a complaint submitted by the complainant-Lovely Kalra, alleging therein that

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he was running the business of manufacturing of cycle and auto parts under the name and style of M/s B.S. & Sons. The petitioners, who are real brothers, had been working as brokers/mediators for trading of iron goods. By hatching conspiracy with each other, they allured the complainant to purchase H.B. wires, M.S. bar, etc. at reasonable rates from the accused Ashwani Kumar, Karan, Anurag Tiwari, Vikram Singh, and Varinder Kumar, who were proprietors of different firms. By falling into the trap of the petitioners, the complainant had purchased goods vide different invoices from the above-named accused and payment was made on the account numbers as provided by the present petitioners. The complainant, however, received a notice under Section 70 of Punjab Goods and Services Tax Act, 2017 (for short, 'PGST Act') from the office of Assistant Commissioner of State Tax, Jalandhar, in July 2024. On reaching the office of the Assistant Commissioner, he came to know that the petitioners, in connivance with the above-named five accused, had prepared forged and fabricated bills and had not deposited the CGST and SGST on account of supply of goods to the complainant in order to evade payment of tax, though the said amount had been taken from the complainant. He also came to know that a case bearing FIR No. 144 dated 04.07.2024 had been registered against the petitioners at Police Station Division No. 6, Ludhiana, for committing offences of cheating and forgery. The complainant contacted the petitioners as he was asked to deposit tax amount of Rs. 20 lakhs. He requested the petitioners to reimburse the aforementioned amount along with interest as it stood paid by him, but the petitioners flatly refused to

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do so and rather proclaimed that they had hatched conspiracy to get tax liability imposed upon the complainant to cheat and defraud him. As such, he prayed for taking action in the matter.

3. After registration of FIR, investigation proceedings have been initiated and are underway. Apprehending their arrest, the petitioners jointly moved an application for grant of anticipatory bail, which has been dismissed by the Court of Learned Additional Sessions Judge, Ludhiana vide order dated 03.08.2026. Petitioner No. 2 has been arrested during the pendency of this petition and as such the petition qua him has been rendered infructuous.

4. It is argued by learned Senior counsel for petitioner No.1-Sandeep Kumar that he has been falsely implicated in this case. A case bearing FIR No. 144 dated 04.07.2024 has been registered against the petitioners. The petitioner No.1-Sandeep Kumar was arrested in the said case on 04.07.2024 and had been extended benefit of bail, whereas petitioner No.2, though arraigned as accused at the initial stages, had been exonerated. Challan has also been presented in that case. The FIR of this case has been lodged against the petitioner No.1 as double jeopardy since on the similar allegations, FIR No.144 stands registered against him. The ingredients for commission of offence of cheating are not attracted against him at all. His custodial interrogation is not required in this case, especially keeping in view the fact that the petitioner has already been granted regular bail in case bearing FIR No. 144. He is ready to join investigation. No recovery is to be effected from

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him. It is, therefore, argued that he deserves to be extended benefit of pre-arrest bail.

5. Per contra, learned State counsel, assisted by learned counsel for the complainant, has argued that the allegations against the petitioner No.1 Sandeep Kumar are specific and serious in nature as he, along with the co-accused, had hatched a conspiracy and had induced the complainant to purchase goods through their brokership and had made the complainant pay for those goods in the account of some firms, qua ownership of which the complainant, had no knowledge. Those firms did not make payment of GST with the concerned department even after receiving the money from the complainant. It has also been revealed that the invoices were issued by the present petitioners in the name of those firms which were, in fact, non-existent. The complicity of the petitioner No.1 in the commission of subject offences stands *prima facie* established. It has also been revealed that an amount of Rs. 18 lakhs was withdrawn by petitioner No.2 from the account of firm M/s Shiv Enterprises on 09.11.2023, and the said firm was, in fact, fictitious. Similarly, petitioner No.1 had also withdrawn money from the account of another firm, M/s Raj Enterprises, which is also found to be non-existent. The allegations make out a case of preparing forged bills of non-existent firms and supplying material to the complainant on the basis of the same and thereby receiving GST amount from the complainant, but not depositing the same. The complainant was caused wrongful loss to the tune of Rs. 20 lakhs on account of act and conduct of the petitioners. It cannot be

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stated to be a case of double jeopardy. For the purpose of thorough and proper investigation in the matter, custodial interrogation of the petitioner No.1 is required. It is, therefore, argued that the petition does not deserve to be allowed.

6. This Court has heard the rival submissions made by learned counsel for the parties.

7. The petitioner No.1, along with the petitioner No.2 and other co-accused, is alleged to have induced the complainant to purchase goods from different firms through their brokership and to make payment in the bank accounts of firms that have been found to be non-existent. Forged and fabricated invoices were allegedly prepared with the intention of causing wrongful loss to the tune of Rs.20 lakhs to the complainant by saddling him with undue tax liability, while evading deposit of the collected tax with the department. The allegations leveled against the petitioner No.1 are grave and serious in nature, *prima facie* establishing his complicity in the commission of the subject offences. The case is at its nascent stage. It is well settled that anticipatory bail to an accused can be granted in exceptional circumstances only as a person couched in comparative safety of pre-arrest bail would certainly not disclose all the facts within his knowledge. In case custodial interrogation of the petitioner No.1 is denied to the Investigating Agency, that shall leave many glaring loopholes and gaps, thereby adversely effecting the investigation. The Court is also required to see that an order of anticipatory

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bail does not operate as inroad in the normal legal procedure of criminal cases by the trial Court. It is well settled proposition of law that the powers for grant of pre-arrest bail are to be exercised by the Court in extra-ordinary and exceptional circumstances and with great caution while taking into consideration the nature of the accusation and the sentence which the conviction may entail. In the instant case, no such exceptional or extra-ordinary circumstance is, however, made out from the pleas as taken by the petitioner. For the purpose of eliciting information as to the manner in which the subject offences had been committed by the petitioner No.1, to procure record to show connection between the firm Raj Enterprises and petitioner No.1, the custodial interrogation of petitioner No.1 is must. Taking into consideration the above discussed facts, this Court is of the considered opinion that the petition deserves to be dismissed. Accordingly the same is dismissed.

8. It is, however, clarified that the observations made above shall not be construed as an expression of opinion of this Court on the merits of the case and shall not influence the outcome of the trial in any manner.

9. Since the main petition has been dismissed, pending application, if any, is rendered infructuous.

(MANISHA BATRA)
JUDGE

08.09.2026
Amit Sharma

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