IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

102 **CRM-M-31787-2026**

Ashish Kumar

....Petitioner

V/s

State of Haryana

....Respondent

Date of decision: 03.07.2026

Date of Uploading : 03.07.2026

CORAM: HON'BLE MR. JUSTICE SUMEET GOEL

Present: Mr. Yashveer Kharb, Advocate for the petitioner.

Ms. Mahima Yashpal Singla, Senior DAG Haryana.

Dr. Anand Kumar Bishnoi, Advocate with
Mr. Shivam Gupta, Advocate for the complainant.

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SUMEET GOEL, J. (Oral)

1. Present petition has been filed on behalf of the petitioner seeking grant of anticipatory/pre-arrest bail under Section 482 of BNSS, 2023 in FIR No.202 dated 28.04.2026 registered for offences punishable under Sections 408 of IPC (corresponding to Section 316(4) of BNS, 2023) at Police Station Sector 65, Gurugram, District Gurugram.

2. The allegations, as set-out in the petition in hand, are that the complainant namely Manish Arora, Audit Manager (Accounts & Finance) of Javi Systems India Pvt. Ltd., has submitted a complaint alleging therein that the petitioner was employed with the company from June 2018 till the year 2022. During the course of his employment, he was entrusted with the responsibilities with regard to the payroll system and financial processes of the company. It has been further alleged that taking advantage of his official position and access to the payroll mechanism, the petitioner had

manipulated the payroll records by creating fictitious employee entries and facilitated transfer of salary amounts into the bank accounts allegedly belonging to himself, his relatives and other known persons. As per the complainant, the irregularities came to light only during an internal audit conducted in the year 2025. Upon verification of the payroll records, bank statements and digital data; several suspicious transaction(s) were detected which led to the registration of the instant FIR. During the course of investigation, it has been allegedly revealed that a substantial number of beneficiary accounts were connected with persons residing in Bicholi, District Panipat, Haryana. In this manner, the company claims to have suffered a wrongful loss of ₹65,18,941/- as a consequence of the alleged fraudulent acts.

2.1. The FIR further reflects that after the discrepancies were detected, the petitioner allegedly acknowledged his liability and entered into a settlement with the complainant-company and accordingly the earlier complaint stands withdrawn. Under the settlement, the petitioner is stated to have undertaken to repay the amount involved in installments and initially made certain payments. However, according to the complainant, he subsequently defaulted in adhering to the agreed repayment schedule and an outstanding amount of ₹57,98,089/- was remained to be paid. It has been further alleged that despite repeated demands and follow-up communications, the petitioner had failed to repay the remaining liability.

3. Learned counsel for the petitioner has iterated that the petitioner has been falsely implicated into the FIR in question as the allegations raised against the petitioner are false and *mala fide*. Learned

counsel has further iterated that the allegations contained in the FIR are vague, exaggerated and based on assumptions without any independent material which establish the involvement of the petitioner in the alleged offences. It has been further contended that the prosecution has tried to give a criminal colour to what is essentially a monetary dispute between the parties. According to learned counsel, after the alleged discrepancies came to light, the parties have amicably resolved the matter and the petitioner has executed an affidavit dated 07.08.2025 whereby he agreed to repay the alleged amount in installments. Furthermore, pursuant to the said agreement, the complainant-company has accepted the settlement and also received substantial payment(s) from the petitioner. Learned counsel has emphasized that the present FIR has been lodged only because the petitioner could not adhere to the repayment schedule in its entirety and, therefore, the continuation of criminal proceedings amounts to misuse of the process of law. Learned counsel has canvassed that the entire case of the prosecution is based on documentary and electronic evidence, including payroll records, bank statements, digital data and WhatsApp communications, all of which are already in possession of the complainant-company and the investigating agency. Therefore, no useful purpose would be served by subjecting the petitioner to custodial interrogation. Moreover, the petitioner is ready and willing to join the investigation and cooperate with the investigating agency as and when required. The petitioner undertakes to comply with all the condition(s) that may be imposed by the Court and assures that he shall make himself available for interrogation whenever called upon. It has been further argued that the petitioner is a permanent resident of District Panipat, Haryana, has deep roots in society and there is no likelihood of his absconding or evading the process of law in case he is enlarged on pre-arrest bail. On strength of these submissions, the grant of anticipatory bail is entreated for.

4. *Per contra*, learned State counsel has opposed the grant of anticipatory bail to the petitioner by arguing that the offence committed by the petitioner is serious in nature. Learned State counsel has iterated that during the course of the employment of the petitioner with the complainant-company, he misused his authorized access to the payroll system and fraudulently created fictitious employee records thereby facilitating the transfer of substantial amounts into bank accounts belonging to himself, his relatives and other known persons. According to learned State counsel, the fraud came to light only during an internal audit conducted in the year 2025, whereupon verification of payroll records, bank statements and digital data revealed large-scale financial irregularities. Furthermore, the investigation has unearthed material indicating that company funds amounting to ₹65,18,941/- were siphoned off through various transactions and routed to accounts linked with the petitioner and his associates. It has been further contended that the settlement relied upon by the petitioner does not dilute the criminality of the allegations, however, it must also be noted that the petitioner has acknowledged his liability after detection of the fraud and agreed to repay the misappropriated amount. Despite having made certain initial payments, the petitioner allegedly defaulted in honouring the settlement and a sum of ₹57,98,089/- still remains outstanding. Learned State counsel has emphasized that the custodial interrogation of the

petitioner is necessary for a fair and effective investigation as it is not confined only to the documents already collected but extends to tracing the money trail and identifying the beneficiaries of the fraudulent transfers as also to ascertain the involvement of other persons. Accordingly, a prayer has been made for the dismissal of the instant petition.

4.1. Learned counsel for the complainant while raising submission in tandem with the learned State counsel, has iterated that the investigation has revealed that the petitioner was actively involved in the conspiracy. Learned counsel has emphasized that economic offences such as embezzlement, fraud and criminal breach of trust are serious in nature and involvement of the petitioner has been *prima facie* established and should be looked at as a threat to the society. Granting him bail at this stage may enable him to tamper with the evidence or influence witnesses. On the basis of these submissions, the dismissal of the instant petition is entreated for.

5. I have heard the learned counsel for the rival parties and have gone through the available record of the case.

6. As per the case put forth in the FIR in question, indubitably, serious allegations have been levelled against the petitioner. The allegations contained in the FIR cannot be brushed aside as vague or baseless as the FIR in the present case reveals alleged manipulation of the payroll system of a private company namely Javi Systems India Pvt Ltd.. The material placed before the Court *prima facie* indicates that during the course of the employment of the petitioner, he was entrusted with the responsibilities with regard to the payroll system and financial processes of the company. As per the prosecution case, the petitioner, while working with the complainant-

company, has allegedly misused the payroll system to transfer company funds into his own bank accounts and the accounts of his relatives and known persons by creating fake employee entries. The alleged amount involved is substantial, i.e. to the tune of ₹65,18,941/-. The plea of the petitioner that the matter is purely civil in nature because a settlement has been arrived at between the parties cannot be accepted at this stage. In the considered opinion of this Court, the FIR does not arise merely from non-payment of the settled amount but the allegations relate to manipulation of company records and unauthorized transfer of company funds. The subsequent settlement and partial repayment of the amount does not, by itself, entitle the petitioner to the concession of anticipatory bail particularly in view of the allegations made against the petitioner. It is trite law that the anticipatory bail is an extraordinary relief and is not to be granted as a matter of right particularly in cases involving serious economic offences.

7. At the stage of considering of a plea for anticipatory bail, the Court is not required to meticulously evaluate the evidence but only required to see whether the allegations *prima facie* disclose involvement of the petitioner which require further investigation. In the instant case, the Court is of the considered view that the allegations are not only specific but also supported by financial transactions. Whether such allegations are ultimately proved or not are a matter of trial and cannot be pre-judged at this stage. It is settled law that while considering a plea for anticipatory bail, the Court must keep in mind the gravity of the offence, the nature of the allegations and the requirement of custodial interrogation. Economic offences, being committed with deliberate design and affecting the financial

integrity of institutions are to be treated as grave offences. The investigation is at a nascent stage and the recovery of crucial documentary evidence coupled with other circumstances detailed in the investigation points towards the active complicity of the petitioner in the alleged offence. The nature and gravity of the offence necessitates a thorough investigation which, at this stage, cannot be conducted without the petitioner being in custody. Moreover, no exceptional or compelling circumstance has been demonstrated which would warrant the grant of anticipatory bail in such a serious offence. The petitioner, in a calculated and fraudulent manner, proceeded to defraud the complainant-company which is a grave and serious economic offence.

8. It is befitting to mention here that while considering a plea for grant of anticipatory bail, the Court has to equilibrate between safeguarding individual rights and protecting societal interest(s). The Court ought to reckon with the magnitude and nature of the offence; the role attributed to the accused; the need for fair and free investigation as also the deeper and wide impact of such alleged iniquities on the society. At this stage, there is no material on record to hold that *prima facie* case is not made out against the petitioner. The material which has come on record and preliminary investigation, appear to establish a reasonable basis for the accusation of the petitioner. Thus, it is not appropriate to grant anticipatory bail to the petitioner, as it would necessarily cause impediment in effective investigation. In ***State v. Anil Sharma, (1997) 7 SCC 187 : 1997 SCC (Cri) 1039***, the Hon'ble Supreme Court held as under : (SCC p. 189, para 6)

> *"6. We find force in the submission of CBI that custodial interrogation is qualitatively more elicitation-oriented than questioning a suspect who is*

well-ensconced with a favourable order under Section 438 of the Code. In a case like this, effective interrogation of a suspected person is of tremendous advantage in disinterring many useful informations and also materials which would have been concealed. Success in such interrogation would elude if the suspected person knows that he is well protected and insulated by a pre-arrest bail order during the time he is interrogated. Very often interrogation in such a condition would reduce to a mere ritual. The argument that the custodial interrogation is fraught with the danger of the person being subjected to third-degree methods need not be countenanced, for, such an argument can be advanced by all accused in all criminal cases. The Court has to presume that responsible police officers would conduct themselves in task of disintering offences would not conduct themselves as offenders."

9. Accordingly, this Court is of the considered opinion that the petitioner does not deserve the concession of anticipatory bail in the factual *milieu* of the case in hand. Moreover, custodial interrogation of the petitioner may be necessary to unravel the full extent of the conspiracy.

10. In view of the prevenient ratiocination, it is directed as under:

(i) The petition in hand is dismissed being devoid of merits.

(ii) Nothing said hereinabove shall be deemed to be an expression of opinion upon merits of the case/investigation.

(iii) Pending application(s), if any, shall also stand disposed off.

(SUMEET GOEL)
JUDGE

July 03, 2026
Ajay

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No