



CRM-M No. 19670 of 2024

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

CRM-M No. 19670 of 2024

Date of Decision: 06.05.2024

Prem Raj Meena

...Petitioner

Versus

State of Haryana

...Respondent

CORAM: HON'BLE MR. JUSTICE ANOOP CHITKARA

Present: Dr. Anmol Rattan Sidhu, Sr. Advocate with  
Ms. Tejaswini, Advocate  
for the petitioner.

Mr. Aashish Bishnoi, D.A.G., Haryana.

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**ANOOP CHITKARA, J.**

FIR No.	Dated	Police Station	Sections
06	09.02.2024	ACB Karnal, District Anti Corruption Bureau, Haryana	120-B, 384 IPC, 7, 7-A of PC (Section 13(1) (b) r/w 13(2) of PC Act added later on)

1. The petitioner, incarcerated in the FIR captioned above, has come up before this Court under Section 439 CrPC.
2. Vide order dated 26.04.2024, this Court had granted interim bail to the petitioner which is continuing till date.
3. Counsel for the petitioner submits the petitioner has complied with condition no.14 of order dated 26.04.2024 and has handed over two sets of affidavits to the State counsel who has handed over the same to the Investigator.
4. State counsel does not refute the stand of counsel for the petitioner and has filed status report which is taken on record. A copy thereof has been supplied to counsel for the petitioner.
5. Facts of the case are being taken from reply dated 02.05.2024 filed by concerned DySP which reads as follows:-



“2. The true facts of the case are that on 09-02-2024 Dinesh (complainant) handed over his complaint to Inspector Sachin Kumar (Investigating officer) wherein he had stated that he is engaged in Handloom business at Panipat, GST is charged on whatever clothes, carpets and handloom products are sold in the market by complainant and GST is charged on variable rates prescribed by the Government on those products. He (complainant) had deducted that GST as per law on whatever articles were sold by him in the year 2022-23 and 2023-24 and deposited the same with government. On 06-02-2024, some officers of GST Department Panipat, one of whom disclosed his name Premraj Meena (petitioner-accused) and other disclosed his name as Nikhil Bansal, accompanied by 6-7 other officials came to his factory and checked the bills etc. and told that GST was deducted at lesser rate and complainant had deposited the GST on the last two years bills at a lesser rate, then the prescribed rate. They further told that heavy penalty will be imposed upon him and on asking they told that atleast Rs. 70 lacs to Rs. 1 crore penalty can be imposed. Nikhil Bansal or other officers talked to each other and told him that if complainant wanted to avoid penalty, then he should talk to Pankaj Khurana CA, Panipat (co-accused) and they telephonically called Pankaj Khurana CA (Pvt.) (co-accused) at the spot. Pankaj Khurana, CA after talking to Premraj Meena, Nikhil Bansal and other officers, told the complainant that Premraj Meena and other officers were demanding bribe amount of Rs. 12,00,000/- in lieu of closing the matter by imposing the penalty of Rs. 11,00,000/- only, and threatened, if bribe amount not paid, then he will have to pay Rs. 7,00,000/- or even one crore. Premraj Meena and other officers in collusion with Pankaj Khurana (co-accused) threatened and pressurized complainant and obtained bribe amount of Rs. 3,00,000/- on 06-02-2024 and as GST. adre on the same day, got deposited Rs. 5.00.000/- from him Premraj Meena and other officers in conspiracy with Pankaj Khurana (co-accused) were demanding bribe amount of Rs. 9,00,000/- and were saying that they will close the matter after the complainant deposits Rs. 6,00,000/- more as GST. Premraj Meena (petitioner-accused) and Pankaj Khurana (co-accused) were creating unnecessary pressure on him and were demanding Rs. 9,00,000/- as bribe. On 09-02-2024, complainant told Premraj Meena and Pankaj Khurana that he has having Rs. 7,00,000/-, but he (complainant) didn't want to pay the said bribe money to the accused persons.

Hence, the present FIR No. 06 dated 09-02-2024 (Annexure P-1) was registered against Premraj Meena, Pankaj Khurana u/s 120-B, 384 IPC and 7, 7A, 13(1)(b), 13(2) PC Act, Police Station, Anti Corruption Bureau, Karnal Range, Karnal.



3. That thereafter, the Superintendent of Police Anti Corruption Bureau, Karnal appointed Sh. Ravinder Singh District Social Welfare Officer as Gazetted Officer upon which the Gazetted Officer /Independent witness further appointed Sh. Gurdyal Clerk, O/o District Social Welfare Officer Panipat as Shadow Witness. Raiding team was constituted and after applying Phenolphthalein powder on currency notes of Rs.7,00,000/- the said notes were handed over to the complainant Dinesh who was instructed to talk with Pankaj Khurana CA, Panipat for his work and on raising his demand, the complainant was instructed to hand over Rs.7,00,000/- tainted money to Pankaj Khurana (co- accused). The Shadow witness was also instructed to see and hear the conversation between complainant and accused and was further directed to give the appointed signal to the raiding team. List of Currency notes, memo of handing over the notes and the search memo etc. were prepared.

Thereafter, on dated 09-02-24 the complainant and shadow witness proceeded to meet Pankaj Khurana, CA and after some time the complainant, the shadow witness acted accordingly and thereafter Pankaj Khurana (co-accused) was apprehended near Mittal Mega Road, Panipat. Upon asking him to produce the bribe money then co-accused Pankaj Khurana CA (private person) got recovered the bribe amount/tainted money of Rs. 7,00,000/- from his bag on spot and Pankaj Khurana was arrested in the present case and he voluntarily suffered his disclosure statement and disclosed that he took the bribe money from complainant upon asking of Premraj Meena, Superintendent, Panipat (petitioner-accused). Thereafter Pankaj Khuran CA telephonically called petitioner Premraj Meena through his mobile phone and the said telephonic conversation between Pankaj Khuran CA and petitioner Premraj Meena was got recorded on spot (attached herewith as recording no. 3 in Annexure R-1)

Thereafter, hands of the complainant Dinesh and Pankaj Khurana CA were got washed separately and the solution thereof turned light pink. Thereafter in pursuance of his disclosure statement, Premraj Meena (petitioner-accused) was got arrested on 09-02-2024, and he got recovered currency notes of Rs. 3,00,000/- from the boot space of his car make Creta CRDI bearing registration no. RJ-20CE-9324 and currency notes of Rs. 50,000/- from rear pocket of driver seat of his above said car which were taken into possession vide separate recovery memo's. The currency notes, nips of hand washes were converted into sealed parcels and were taken into possession vide separate recovery memo's which were also signed by the respected witnesses. Site plan of the place of occurrence and recovery were also prepared. The investigating



*officer also took into possession mobile of Premraj Meena (petitioner-accused) vide separate recovery memo and recorded the statement of witnesses u/s 161 Cr.P.C.*

4. *That during the course of investigation on 12-02-2024, the investigating officer got recorded the statements u/s 164 Cr.P.C. of complainant Dinesh before Ld. JMIC, Panipat, who fully corroborated the prosecution version.*

*That on 13-02-2024, complainant Dinesh produced the audio recording device, before the investigating officer, wherein demand of bribe/conversation was recorded among the complainant Dinesh and accused persons viz Pankaj Khurana (co-accused) and Premraj Meena (petitioner-accused), upon which the investigating officer with the help of ASI Surender Kumar ACB, Sub Unit Panipat, prepared three audio CD's and its transcript in Hindi and after converting the audio CD's into a separate sealed parcels, the audio CD's, its transcripts (Annexure R-1) and certificates u/s 65-B, Evidence Act were taken into possession vide memo, which was signed by respective witnesses. The investigating officer also recorded the statement of witnesses u/s 161 Cr.P.C on even dates.*

5. *That on 19-02-2024, relevant record regarding appointment, promotion, transfer, joining and case file of record pertaining to the firm viz M/S Bhagvati export from the O/o GST Department of Premraj Meena (petitioner-accused) were also taken into possession vide separate recovery memo.*

*That on 21-02-2024, the mobile phones of Pankaj Khurana (co-accused) and Premraj Meena (petitioner-accused) has been sent to the FSL Panchkula for retrieving the data of whatsapp chats, whatsapp voice call etc. and upon receiving its report, the final report u/s 173(8) Cr.P.C. will be submitted in the trial court at the earliest.*

6. *That FSL report dated 12-03-2024 of Sh. Rajkumar, Assistant Director (Chemistry) FSL, (H) Madhuban, Karnal was obtained, which confirmed the fact of presence of phenolphthalein powder on Exhibit-3 (tainted/currency notes). It further confirmed the presence of phenolphthalein and Sodium Carbonate on the hand washes of co-accused Pankaj Khurana CA (Exhibit-1) and complainant Dinesh (Exhibit-2), respectively.*

7. *That on 13-02-2024, the order from Ld. JMIC, Panipat dated 10-02-2024, regarding taking voice samples of Pankaj Khurana and Premraj Meena were obtained for comparison and after taking voice samples of complainant and both accused on 13-03-2024, they were sent to FSL, Madhuban for comparison on 21-03-2024 and the same is awaiting for results.*



8. That on 30-03-2024, the challan report u / s 173 Cr.P.C against petitioner-accused Premraj Meena and co-accused Pankaj Khurana has been presented before the Court of Ld. Special Judge, Panipat.

Furthermore the prosecution sanction dated 24-04-2024 against Premraj Meena (petitioner-accused) has been obtained from the competent authority on 29-04-2024.

However, the investigation in the present case is still going on and after obtaining the FSL reports and after concluding the investigation of the present case, the final challan report u/s 173 (8) Cr.P.C will be submitted in the Special Court in Panipat at the earliest.

9. That on 14-04-2024, the call details of mobile numbers 99966- 77775, 98965-80775, 70425-00000, 85700-00152 and 94160- 19495, which were used by Pankaj Khurana CA, Premraj Meena (petitioner-accused) and complainant Dinesh, respectively, alongwith CDR's, CAF ID and Certificates u/s 65-B of Indian Evidence Act were obtained through e-mails from the Nodal officers of Airtel and Jio companies and the same were taken into possession vide separate recovery memo by the investigating officer.

Further, on examination of above said mobile Numbers CDR's, it was revealed that from 6-2-2024 to 9-2-2024 complainant Dinesh from his mobile number 8570000152 had conversed 7 times with co-accused Pankaj Khurana CA on his mobile number 9996677775 and reciprocally co-accused Pankaj Khurana CA from his mobile numbers 9996677775 and 9896580775 had conversed 7 times with complainant Dinesh on his mobile numbers 8570000152 and 9416019495 respectively. The true translated copy of analysis report is attached herewith as Annexure R-2."

6. Given the nature of allegations, peculiar facts of this case and the period of pre-trial incarceration which is more than two months, there is no justification for further pre-trial incarceration.

7. Given above, the petition is allowed. Interim order dated 26.04.2024 is made absolute. All pending applications, if any, stand disposed.

(ANOOP CHITKARA)  
JUDGE

06.05.2024

Jyoti Sharma

Whether speaking/reasoned: Yes

Whether reportable: No.