



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO. 306 OF 2026

MANOJ KUMAR JAYASWAL S/O BASANTILAL SHAW AND ANR.
VS
INDIAN BANK, WEST BENGAL AND ORS.

Office notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's Orders.

Mr. D.V. Chauhan, Senior Counsel a/by Mr. Chetan Dhore &
Mr. Yash Bangale, Advocate for petitioners.

CORAM : ANIL S. KILOR AND RAJ D. WAKODE, JJ.

DATE : 14.01.2026

Heard Mr. Chauhan, learned Senior Advocate
assisted by Mr. Dhore, learned counsel for the petitioners.

2. The petitioners seek challenge to the Forensic
Audit report dated 01.01.2019 prepared by M/s PVRN &
Co., Chartered Accountants in relation to the respondent
No.6.

3. The grounds of challenge are mentioned in
the writ petition. Shri Chauhan, learned Senior Advocate
has invited our attention to the Clause (1.4) of the
aforesaid report at record page 108, which reads thus:

“(1. to 7) ...



8. Our observations are restricted to the scope and objectives of the engagement identified, discussed and agreed upon.

9. Our observations on statutory regulations, if any, do not purport to be an opinion, expert or otherwise. It merely represents our understanding of the facts and possible interpretations of applicable laws.

10. Our firm does not assure that its Forensic Audit would lead to identification of the source of the fraud. However, we have executed detailed work steps as identified and agreed in our scope of work.

11. Our report is intended solely for the five Banks specified above (Allahabad Bank IFB Branch, Kolkata, Dena Bank ARMB, Mumbai, OBC - Large Corporate Branch, Delhi, Axis bank - Civil Lines Nagpur and IDBI bank, NPA Management Group, Mumbai) for its internal use. Our firm accepts no liability or responsibility to any third party who gains access to this report.”

4. Issue notice to the respondents, returnable on **09.03.2026**.

5. The petitioners are permitted to serve the respondents by private mode, in addition to the regular mode of service and file an affidavit by next date, failing which the petitioners shall deposit costs of Rupees Five Hundred with the High Court Gazetted Officers' Association, Nagpur.

6. Office objections(s), if any, shall be removed before the next date.

7. In view of the disclaimer vide Clause (1.4) at record (page 108), there shall be interim relief as follows:

In the meanwhile, it is directed that the respondent Nos.1 to 5 shall not use the aforesaid Forensic



Audit Report dated 01.01.2019 prepared by M/s PVRN & Co., Chartered Accountants, which is at record page No.101 against the petitioners before any other authorities till next date.

(Raj D. Wakode, J.)

(Anil S. Kilor, J.)