



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

224

CRM-M-14834-2026

Date of decision : 23.04.2026

Date of uploading : 23.04.2026

Avinash Kumar

.....Petitioner

Versus**State Of Punjab**

.....Respondent

CORAM: HON'BLE MR. JUSTICE SUMEET GOEL

Present: Mr. K.B. Raheja, Advocate for the petitioner.

Mr. Jaypreet Singh, DAG, Punjab.

Mr. Ishwinderpal Singh, Advocate for the complainant.

SUMEET GOEL, J. (ORAL)

1. Present petition has been filed under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (for short 'BNSS') for grant of regular bail to the petitioner in case FIR No.187 dated 25.11.2024 under Sections 316(4), 344, 61(2) of BNS and Sections 318(4), 336(3), 338(4), 340(2) of BNS added later on, registered at Police Station Cantonment Amritsar, District Amrtisar.
2. The case set up in the FIR in question (as set out in the present petition by the petitioner) is as follows:-

"Date: 23 Nov 2024. To, The SHO, Police Station-Cantonment, Amritsar Subject: Complaint against Avinash Kumar S/o Kamlesh Kumar, R/o H.No. 811, Gali No 6, Opp. Gurudwara, Tung Pai- Batala Road, Amritsar-I, Punjab-143001 who is working as Senior Accountant at Amandeep Hospital, G.T Road, Model Town, Amritsar for misappropriating/embezzling huge amount by committing fraud and forgery by transferring more than 3,00,00,000/- (Three crore rupees) with the help of his Brother Chaman, father Kamlesh Kumar, Mother Anjana Devi, wife Shikha and Sister in Law Mandeep from the Current accounts of Amandeep Nursing College Jethuwal, Amandeep BR Medicity, Srinagar, Congenital Anomaly Treatment Trust (CATT), Avtar Medicos, Personal account of Dr.Avtar Singh to different accounts belonging to him, his relatives/friends & associates. Respected Sir, I, Salil Mahajan



working as Chartered Accountant with Amandeep Healthcare Private Limited hereby is filing a criminal complaint on behalf of the management of the company/ hospital/ Nursing College against Avinash Kumar S/o Kamlesh Kumar and others. The brief facts of the complaint are as under that Avinash Kumar S/o Kamlesh Kumar R/o address mentioned supra is working as senior accountant at Amandeep Hospital, GT Road, Model Town, Amritsar. 2. That Avinash Kumar is chiefly responsible for keeping the record of various banking accounts of Amandeep hospital management/transferring and receiving the amounts from various Units of Amandeep Hospital to different parties/Salaries of Staff/Doctors payout etc. He has been working with the Amandeep Management from more than 3½ years and his primarily responsibility was of transferring/receiving the amounts wherever necessary with the due permission and knowledge of the higher management of the hospital, because of this reason he had full access to all the passwords and log-in ids of the various banking accounts of Amandeep group's and its other related institutions. But he started acting adverse to the interest of the Amandeep group. 3. That initially when the management discovered irregularities in the accounts of Amandeep Nursing College, Jethuwal, we asked Avinash Kumar to clear the discrepancies. However, Avinash Kumar did not report to work on 21.11.2024 without informing anyone. When we tried to contact him, his official and personal phones were found to be switched off. Later on 21.11.2024 afternoon, Kuldeep Singh, a hospital guard, brought Avinash Kumar's official mobile phone (mobile number 95014- 66166) to me which was switched off, stating that Avinash Kumar had handed it over to him to give it to me. Upon turning on the phone, I found that it had been completely formatted. 4. That thereafter, the hospital management initiated an internal investigation on 22.11.2024. It was discovered that Avinash Kumar had embezzled over 3 crores approx. from various accounts. He had wrongfully withdrawn money from different accounts and transferred it to accounts belonging to him, his relatives and acquaintances. Specifically, money from the Amandeep B.R. Medicity Srinagar account (No. 366705000728, ICICI Bank) was first transferred to the Amandeep College of Nursing Jethuwal account (No. 374205000360, ICICI Bank). From there, through UPI entries, NEFT/IMPS transactions were made to various accounts of himself, his relatives, and acquaintances. Additionally, Avinash Kumar made transfers from the accounts of Congenital Anomaly Treatment Trust (CATT), and AVTAR MEDICOS accounts to Amandeep College of Nursing and also to himself, his relatives, and then through various UPI transfers from the account of Amandeep College of Nursing, Jethuwal to his own accounts and UPI accounts/bank accounts of his relatives/friends and associates. That in addition Avinash Kumar has also made direct transfers from Amandeep BR Medicity, Srinagar account to his account/ account of his relatives/associates through UPI/ IMPS method. 5. That Similarly, Avinash Kumar embezzled approximately one and a half crore rupees from Dr. Avtar Singh's personal bank account (No. 01151000341399, HDFC) whereby he transferred this money to the account of Amandeep BR Medicity, Srinagar and Amandeep Nursing College, Jethuwal and ultimately transferred the amount through UPI/IMPS transfers to his account/ account of his friends and his associates. His intention from very beginning was to commit dishonesty, fraud, and embezzlement with Dr. Avtar Singh, Amandeep Management, as revealed by the hospital's internal investigation. 6. That so far, approximately more than 3 crores of embezzlement has been detected. On 21.11.2024, Avinash Kumar did not report to work, and his phone numbers were switched off. That 2 employees were sent to his house to find out about him, but he was not found at home, and his family did not provide any information about him. 7. That Avinash Kumar, in connivance with his brother Chaman Kumar, father Kamlesh Kumar, mother Anjana Devi, wife Shikha, sister-in-law Mandeep, and other acquaintances, committed dishonesty, fraud, and embezzlement by withdrawing about approximately more than three crores from various accounts as per our estimation and internal inquiry till now. However this amount can be increased even further by investigating other accounts of the Amandeep Group of Hospitals which I shall report as and when come into my notice. Please register a case against all of them under the relevant sections of BNS 2023 and provide us with justice. Sd/- Salili Mahajan. Thanking You. Salil Mahajan CA. Mob No.:- 95012-18135.

3. Learned counsel for the petitioner has argued that the petitioner is in custody since 22.12.2025. Learned counsel has further argued that the petitioner was not competent to carry out the transaction(s) in question



and has been falsely implicated in the FIR. Learned counsel has also submitted that, in any case, upon culmination of the investigation, the challan has been presented and the trial is underway. It is further submitted that there is no likelihood of the petitioner absconding from the process of law or interfering with the prosecution evidence. Learned counsel has further iterated that the petitioner is about 35 years of age, is the sole breadwinner of his family, and has no criminal antecedents. Thus, regular bail is prayed for.

4. Learned State counsel has filed status report by way of affidavit dated 22.04.2026 in Court today. The same be kept on record. Copy thereof has been furnished to learned counsel for the petitioner. Raising submissions in tandem with the said reply, learned State counsel has opposed the present petition by arguing that the allegations raised are serious in nature and thus the petitioner does not deserve the concession of the regular bail. Learned State counsel seeks to place on record custody certificate dated 22.04.2026 in Court, which is taken on record.

4.1. Learned counsel for the complainant has vehemently opposed the grant of regular bail to the petitioner by arguing that the allegations raised against the petitioner are direct/serious in nature. Learned counsel has further submitted that the petitioner was earlier declared a proclaimed offender and there is all the likelihood that he may flee from the process of justice, in case he is accorded regular bail. Learned counsel has further submitted that there is accentuated threat perception to the complainant side in case the petitioner is released on bail. Learned counsel has further submitted that the petitioner was engaged in online gaming and has embezzled the money in question, misusing the same for such activities.



5. I have heard counsel for the parties and have gone through the available records of the case. Before delving into the matter in hand, it would be apposite to refer herein to a judgment of the Hon'ble Supreme Court titled as ***Gudikanti Narasimhulu and others vs. Public Prosecutor, High Court of Andhra Pradesh AIR 1978 SUPREME COURT 429***, relevant whereof reads as under:

“10. The significance and sweep of Article 21 make the deprivation of liberty a matter of grave concern and permissible only when the law authorising it is reasonable, even-handed and geared to the goals of community good and State necessity spelt out in Article 19. Indeed, the considerations I have set out as criteria are germane to the constitutional proposition I have deduced. Reasonableness postulates intelligent care and predicates that deprivation of freedom- by refusal of bail is not for punitive purpose but for the bi-focal interests of justice-to the individual involved and society affected.

11. We must weigh the contrary factors to answer the test of reasonableness, subject to the need for securing the presence, of the bail applicant. It makes sense to assume that a man on bail has a better chance to prepare or present his case than one remanded in custody. And if public justice is to be promoted, mechanical detention should be close to ours, the function of bail is limited, 'community roots' of the, applicant are stressed and, after the Vera Foundation's Manhattan Bail Project, monetary suretyship is losing ground. The considerable public expense in keeping in custody where no danger of disappearance or disturbance can arise, is not a negligible consideration. Equally important is the deplorable condition, verging on. the inhuman, of our sub-jails, that the unrewarding cruelty and expensive custody of avoidable incarceration makes refusal of bail unreasonable and a Policy favouring release justly sensible.

12. A few other weighty factors deserve reference. All deprivation of liberty is validated by social defence and individual correction along an anti-criminal direction. Public justice is central to the whole scheme of bail law. Fleeing justice must be forbidden but punitive harshness should be minimised. Restorative devices to redeem the man, even, through community service, meditative drill, study classes or other resources should be innovated, and playing foul with public peace



by tampering with evidence, intimidating witnesses or committing offence while on judicially sanctioned 'free enterprise,' should be provided against. No seeker of justice shall play confidence tricks on the court or community. Thus, conditions may be hung around bail orders, not to cripple but to protect. Such is the holistic jurisdiction and humanistic orientation invoked by the judicial discretion correlated to the values of our constitution."

5.1. Further, the Hon'ble Supreme Court in a judgment titled as ***Gurcharan Singh vs. State (UT of Delhi) 1978 (1) SCC 118***, has held as under:-

"Where the granting of bail lies within the discretion of the court, the granting or denial is regulated, to a large extent, by the facts and circumstances of each particular case. Since the object of the detention or imprisonment of the accused is to secure his appearance and submission to the jurisdiction and the judgment of the court, the primary inquiry is whether a recognizance or bond would effect that end."

5.2. Furthermore, the Hon'ble Supreme Court in a judgment titled as ***Sanjay Chandra vs. CBI (2012) 1 SCC 40***, has held as under:

"21. In bail applications, generally, it has been laid down from the earliest times that the object of bail is to secure the appearance of the accused person at his trial by reasonable amount of bail. The object of bail is neither punitive nor preventative. Deprivation of liberty must be considered a punishment, unless it can be required to ensure that an accused person will stand his trial when called upon. The courts owe more than verbal respect to the principle that punishment begins after conviction, and that every man is deemed to be innocent until duly tried and duly found guilty.

22. From the earliest times, it was appreciated that detention in custody pending completion of trial could be a cause of great hardship. From time to time, necessity demands that some un-convicted persons should be held in custody pending trial to secure their attendance at the trial but in such cases, "necessity" is the operative test. In this country, it would be quite contrary to the concept of personal liberty enshrined in the Constitution that any person should be punished in respect of any matter, upon which, he has not been convicted or that in any circumstances, he



should be deprived of his liberty upon only the belief that he will tamper with the witnesses if left at liberty, save in the most extraordinary circumstances.”

6. The petitioner was arrested on 22.12.2025 wherein after investigation was carried out and challan stands presented on 25.03.2026. Total 27 prosecution witnesses have been cited but none has been examined till date. It is thus indubitable that culmination of trial will take its own time. The rival contentions raised by learned counsel give rise to debatable issues which shall be ratiocinated upon during the course of trial. This Court does not deem it appropriate to delve deep into these rival contentions, at this stage, lest it may prejudice the trial. Nothing tangible has been brought forward to indicate the likelihood of the petitioner absconding from the process of justice or interfering with the prosecution evidence.

6.1 As per custody certificate dated 22.04.2026 filed by learned State counsel, the petitioner has already suffered incarceration for a period of 3 months and 24 days and is not shown to be involved in any other case.

Suffice to say, further detention of the petitioner as an undertrial is not warranted in the facts and circumstances of the case.

7. In view of above, the present petition is allowed. Petitioner is ordered to be released on regular bail on his furnishing bail/surety bonds to the satisfaction of the Ld. concerned CJM/Duty Magistrate. However, in addition to conditions that may be imposed by the concerned CJM/Duty Magistrate, the petitioner shall remain bound by the following conditions:-

(i) The petitioner shall not mis-use the liberty granted.



- (ii) The petitioner shall not tamper with any evidence, oral or documentary, during the trial.
- (iii) The petitioner shall not absent himself on any date before the trial.
- (iv) The petitioner shall not commit any offence while on bail.
- (v) The petitioner shall deposit his passport, if any, with the trial Court.
- (vi) The petitioner shall give his cell-phone number to the Investigating Officer/SHO of concerned Police Station and shall not change his cell-phone number without prior permission of the trial Court/Illaq Magistrate.
- (vii) The petitioner shall not in any manner try to delay the trial.

8. In case of breach of any of the aforesaid conditions and those which may be imposed by concerned CJM/Duty Magistrate as directed hereinabove or upon showing any other sufficient cause, the State/complainant shall be at liberty to move cancellation of bail of the petitioner.

9. Ordered accordingly.

10. Nothing said hereinabove shall be construed as an expression of opinion on the merits of the case.

11. Pending application(s), if any, shall also stand disposed of.

(SUMEET GOEL)
JUDGE

23.04.2026
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Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No