NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPCR No. 393 of 2022

1 - Prabhunath Mishra S/o Late Chhotkan Mishra, Aged About 68 Years, Near Jia Medical Store, Street 18, Steel Nagar, Camp-I, Thana Chhawni, Bhilai Nagar, Distt. Durg, Chhattisgarh Pin 490023

... Petitioner

versus

1 - State of Chhattisgarh Through Chief Secretary (Home) Mahanadi Bhawan, Mantralay, Naya Raipur, Chhattisgarh, Pin 492002

2 - The S.H.O. Khurseepar Thana, Bhilai, Distt. Durg, Chhattisgarh Pin 490011

3 - The Asst. Director (Invest) Deptt. of Income Tax, Second Floor, Income Tax Office, Civil Lines, Raipur, Chhattisgarh Pin 492001

4 - The Director Enforcement Directorate, 6th Floor, Loknayak Bhawan, Khan Market, New Delhi, Pin 110003

5 - The Director General of Police, Police Headquarter, Near Mantralay, Sector 19, Naya Raipur, Chhattisgarh, Pin 492001

6 - Yes Bank through its Branch Manager Authorized Officer, Shivnath Complex, G.E. Road, Plot No. 32, Supela Bhilai, District Durg, Chhattisgarh.

7 – The Central Bureau of Investigation (CBI), through its Director, Head Office at Plot No.5-B, 6th Floor, CGO Complex, Lodhi Road, New Delhi-110003

... Respondents

(Cause-title taken from Case Information System)

For Petitioner	:	Mr. B.P. Singh, Advocate.
For State	:	Mr. Prasoon Bhaduri, Deputy Advocate General.
For Respondent No.3	:	Mr. Vijay Chawla, Advocate on behalf of Mr. Amit Choudhari, Advocate
For Respondent No.4	:	Dr. Sourabh Kumar Pande, Advocate.
For Respondent No.6	:	Mr. Chandrikaditya Pandey, Advocate.

Hon'ble Shri Ramesh Sinha, Chief Justice

Hon'ble Shri Ravindra Kumar Agrawal, Judge

Order on Board

Per Ramesh Sinha, Chief Justice

11-03-2026

1. The petitioner has filed the present writ petition under Article 226 of the Constitution of India claiming investigation in the FIR registered at Police Station Kursipar, District Durg in Crime No.20/2020 for the offence under Section 385, 342, 506, 34 of the IPC and Crime No.24/2020 registered at Police Station Khursipar, District Durg for the offence under Section 420 of the IPC and prayed for the following relief(s):-

> "**10.1** The complete matter is related with financial transactions. Therefore it is needed to have a proper enquiry by income tax department immediately. This Hon'ble court may kindly pass such order for enquiry. Those officials who are delaying this matter should be punished.
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> **10.2** It is prayer to the Hon'ble court that there are two F.LR. registered in a same Thana but no systematic enquiry made by police officers. So immediate action required for proper investigation and arrest to culprits also action should be

taken against all police officers who could not bring the matter under investigation properly till now.

10.3 That in this matter financial transaction is made from outside the India. Therefore it is also necessary to enquire this matter by E.D. that why this money came to the said account of YES Bank? And who will deposit the money? Therefore, petitioner prayed for order of proper enquiry by enforcement directorate.

10.4 This Hon'ble court may kindly Pass such other orders and /or grant such other reliefs as deemed fit and proper in the facts of the case in favor of the applicant and against the respondents."

2. The petitioner is General Manager of Engineering Swatantra Sharmik Sangh, Bhilai which is registered organization having its registration No.4590. The said sangh is working for poor family, employees and others for public interest. On 05-01-2020 a news was published in daily newspaper Patrika, Bhilai-Durg edition with heading of "**3500 बार में एक खाते से 165 करोड़ का ट्रांजेक्शन ईओडब्ल्यू की जॉच शुरु, खाताधारक से हुई पूछताछ**" was published and it was also published that the matter is under investigation by Economic Offences Bureau and Anti Corruption Bureau. The petitioner wrote a letter on 02-08-2021 to the Director General of Police C.G., Raipur for proper and expeditious investigation into the matter as huge amount is involved in the transaction. On 25-10-2021 he again wrote a letter to the Director General of Police C.G, Raipur for expeditious and proper enquiry into the matter and raised suspicion and involvement of influential officials of the department as well as the other persons. The said request letters dated 02-08-2021 and 25-10-2021 were sent to the Director General of Police through registered post. Simultaneously one Swabhiman Party has also wrote a letter to the Enforcement Directorate, New Delhi about the suspected transaction involving huge amount and they also wrote a letter to the Director General of Police C.G., Raipur for proper enquiry in the matter. Subsequently, the petitioner came to know that the enquiry with respect to the FIR of Crime No.20/2020 was being stopped and then he moved his application under Right To Information Act, 2005 (in short 'RTI Act') for disclosure of information about status of investigation of the said crime number. In reply to the application dated 13-08-2021 made by the petitioner under RTI Act the Inspector-cum- Public Information Officer, Police Station Khursipar, District Durg replied that in between December, 2019 and January, 2020 the complainant Animesh Singh lodged a report against the Contractor Hitesh Choubey at Police Station Khursipar and in absence of sufficient evidence it was proceeded for closure report and for acceptance of closure report case diary was sent to the concerned Judicial Magistrate.

3. Again intimation dated 19-08-2021 the petitioner filed first appeal before the first appellate authority on 22-09-2021, however, the appellate authority have not given any satisfactory reply in that first appeal and no proper information was supplied to the petitioner.

Then the petitioner made application before the Inspector General of Police, Bhilai range Bhilai on 15-12-2021 (Annexure-P/9) and prayed for proper enquiry into the matter as the alleged offence is quite serious in nature. It is also case of the petitioner that the Ex-President of Chhattisgarh Finance Commission, Raipur also made a complaint to the Income Tax Department to make proper enquiry and to give all details regarding transaction. The said complaint dated 15-07-2021 was replied by the Income Tax Department on the same day, i.e., 15-07-2021 that his complaint was forwarded to Principal Director of Income Tax (Investigation), Raipur for necessary action.

4. Being aggrieved by the inaction of the authorities the petitioner again approached the Superintendent of Police Durg by his complaint dated 21-01-2022 and again requested for proper investigation into the matter. Further on 15-04-2022 he again made a request letter to the Station House Officer, Police Station Khursipar, District Durg for expeditious enquiry into the matter. The petitioner further came to know from various news clippings published in daily newspapers on various dates that there was no business entry of the GST payment through the bank account maintained at YES Bank and all entries are only financial transactions and since despite efforts made by the petitioner no proper enquiry was conducted by the authorities concerned and also considering the seriousness of the offence and involvement of such huge amount he filed the present writ petition claiming the aforesaid reliefs.

5. On 02-05-2022 the matter was come up for hearing before the learned Single Judge and considering the submission of the petitioner's counsel that in the account of Animesh Singh amount of Rs.165 crores was transferred who is a worker of Hitesh Choubey and amount is subsequently disbursed, which is in contravention to the Income Tax and FERA, the State counsel was directed to seek instruction in the case.

6. On 13-07-2023 when the matter was taken up for hearing learned counsel for the State informed this Court that the FIR bearing Crime No. 24/2020, lodged by Hitesh Choubey at Police Station Khursipar, Durg, on 09-01-2020 for the offence under Section 420 of the IPC is being investigated alongwith FIR bearing Crime No. 2/2020, 16/2020 and 19/2020 registered by Anti Corruption Bureau, Raipur. Then on 13-07-2023 this Court itself directed the Inspector General, Anti Corruption Bureau, Raipur, to file his personal affidavit in the matter regarding the status of the investigation of Crime No. 24/2020 alongwith other FIRs as pointed out by the learned counsel for the State.

7. In compliance of the order dated 13-07-2023 the Inspector General, Anti Corruption Bureau, Raipur filed his affidavit on 21-07-2023 and submitted that:-

> "3. That, regarding the current status of Crime no. 20/2020 and 24/2020 which are registered at Police Station

Khursipar Distt. Durg (C.G.) and not with Economic Offences & Anti Corruption Bureau, Raipur Distt. Raipur (C.G.), it is submitted that the status of Crime no. 20/2020 and 24/2020 are obtained from Supdt. Of Police Distt. Durg (C.G.). The City Supdt. Of Police Chhaoni Bhilai Distt. Durg (C.G.) had submited the status report vide his letter no. न.पु.अ./ छावनी/या.क. /04-बी/2023 Dated 20-07-2023 in both the above mentioned offences registered with Police Station Khursipar Distt. Durg (C.G.). The status report is inclosed herewith for your kind perusal (Annexure-A) Both the above mentioned criminal cases were neither registered with Economic Offences Wing/Anti Corruption Bureau nor any investigation has been carried out by Economic Offences & Anti Corruption Bureau, Raipur Distt. Raipur (C.G.).

4. That, so far as the Crime no.2/2020, 16/2020 and 19/2020 are concerned the Economic Offences Wing has registered the same against one Ashok Chaturvedi and investigation is going on in these cases accused is arrested in all three cases and the above three criminal case are not related with the Criminal Cases registered at Police Station Khursipar Distt. Durg (C.G.)."

8. On 07-08-2023 when the matter was taken up for hearing the learned counsel appearing for the petitioner submitted that in the account of Animesh Singh, Rs.165 Crores has been transferred through various sources including from the abroad also and though the matter is being investigated by the local police, but in order to unearth the true picture, the matter is required to be investigated by an independent agency such as CBI or ED and then, this Court has passed the following orders on 07-08-2023:-

> "But taking into consideration the affidavit filed by the State dated 25.07.2023, which is on record, wherein it has been pointed out that the status of the investigation has been disclosed, which transpires from Annexure-R/1, copies of the investigation of both the cases, but from perusal of the said documents, we do not find any material in order to ascertain regarding the status of the investigation and the money, which was transferred in the account of Animesh Singh, who were the persons in whose account money has been transferred, thus we direct the Chief Secretary of the State to file his personal affidavit in the matter informing about this Court about the status of the investigation and the persons in whose account money has been transferred."

9. On 26-07-2023 the respondent/State filed its return to the petition with the averments that the petitioner failed to show any good cause in the petition for seeking indulgence of the Court in the investigation of the case. One Animesh Singh, complainant lodged one FIR of Crime No.20/2020 against one Hitesh Choubey and Bala Chouhan who was contractor of Public Works Department and Municipal Corporation Bhilai and the FIR for the offence under

Section 385, 342, 506 and 34 of the IPC was registered with the allegation that the accused persons forcibly took signature on the blank stamp paper, about 40 numbers of blank cheques as he is a poor person employed with Hithesh Choubey and his monthly salary is Rs.12,000/-. It is also alleged that Hitesh Choubey assisted him to open a bank account in YES Bank in his name which was opened as Account No.00676300001595 in the month of August, 2018. Though the account was in the name of Animesh Singh, but it was operated by Hitesh Choubey directly through NEFT banking. He has no knowledge of any transaction with the said bank account.

It is also reply of the State that on 09-01-2020 proposed accused Hitesh Choubey also lodged a counter FIR of Crime No.24/2020 against Animesh Singh registered at Police Station Khursipar, Bhilai for the offence under Section 420 of the IPC alleging that Animesh Singhh has taken lakhs of rupees as loan, but has not returned it back. In the both crime numbers, i.e., 20/2020 and 24/2020 registered at Police Station Khursipar, Bhilai the investigation is going on with prompt action. During investigation the facts on which the FIRs have been registered with police authorities are carrying out a very fair and transparent investigation in the case and they are not at all influenced by any of the authorities.

10. On 28-08-2023 when the matter was again taken up for hearing the affidavit filed by the Chief Secretary of the State was considered and it was ordered that two counter FIRs have been registered at Police Station Khursipar, Bhilai and investigation is going on in both crime numbers and further considering that complainant Animesh Singh in Crime No.20/2020 and the complainant Hitesh Choubey of Crime No.24/2020 are not traceable, it was directed to the investigating agency to complete the investigation and to submit police report before the concerned competent Court under Section 173(2) of Cr.P.C., subject to the condition that if this Court is of the opinion that the matter requires further investigation by any independent investigating agency, in case this Court is not satisfied with the investigation carried out by the local police, then the same may be ordered for. The Director General of Police of the State was further directed to ensure tracing of complainant Animesh Singh and Hitesh Choubey in both the cases.

11. On 16-10-2023 the learned Advocate General appearing for the State submitted that in Crime No.20 of 2020 charge sheet has been submitted against accused Animesh Singh and in Crime No.24 of 2020 which is lodged by by Animesh Singh against proposed accused Hitesh Choubey closure report has been submitted by the Police and both these persons have been traced out. On that day the learned Advocate General has also submitted that they have registered a separate case with respect to the money transaction, which is under investigation.

12. On 02-04-2024 respondent No.3 filed its reply in which it has been disclosed that:-

> “1. That, the petitioner has mentioned that there had been several communications by the petitioner with respondents but all the respondents have turned deaf and dumb. The Statement of the petitioner with regards to respondent No. 3 i.e. the Income Tax Department is incorrect as the petitioner has never made any communication with the Income Tax Department nor any complaint was received from the petitioner.
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> 2. That, the complaint was received on 15.07.2021 from Veerendra Pandey and the same was sent to Pr. Director of Income Tax (Inv.) for categorization.
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> 3. That, the Tax Evasion Petition (hereinafter referred to as TEP) in the name of “Animesh Singh, Hitesh Choubey & Other, Bhilar” was received in the O/o the Pr. Director of Income (Inv.), Raipur on 03.11.2021 which was allotted to Asst. Director of Income Tax (Inv.), Unit-III, Raipur on 13.12.2021.
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> 4. That, the TEP contained various allegations related to one bank account in the name of Animesh Singh with Yes Bank, Bhilai. Analysis of bank statement of account no. 006763300001595 in the name of Animesh Singh at Yes Bank revealed that **credit transactions of Rs.81.82 Crores (approx.)** and **debit transactions of Rs. 82.70 Crores (approx.)** occurred in the said account during the F.Y. 201617 to F.Y. 2019-20. Approximately 170 persons have transacted in the said account.
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> 5. That, the subject matter in brief submitted by thePetitioner is based on FIR filed by Animesh Singh and Hitesh Choubey. The same is the subject matter of Police authorities. However, the investigation done by this office, does not support the surmises mentioned in the petition. It

is alleged in the TEP that Animesh Singh works under Hitesh Choubey with a monthly income of Rs. 12,000/- and the bank account bearing no. 006763300001595 in Yes bank in the name of Animesh Singh was opened by Shri Hitesh Choubey for making illegal transactions in Crores of rupees. Account Opening Form (AOF) and KYC documents of bank account no. 006763300001595 were obtained from Yes Bank to verify the allegation and it is found that signatures of Animesh Singh were present in all the KYC documents and none of the documents contained signature of Hitesh Choubey which proves that the said account was opened by Animesh Singh himself and not by Hitesh Choubey. The above fact was further stated on oath by Shri Hitesh Choubey in his statement recorded u/s 131 of the Income Tax Act. Summons u/s 131 of IT Act were also issued to Shri Animesh Singh which were well delivered in the addresses mentioned in his ITR but he failed to comply to any of the summons issued which further proves his ill intention.

6. That, during the course of investigation the Income Tax Department issued almost twenty summons to different persons for due investigation and further the statement of Hitesh Choubey was also recorded U/s 131 of the Income Tax Act and the books of accounts of Hitesh Choubey were also verified and examined. The banking transaction has been recorded in the books of account and the accounts are audited also.

7. That, the transactions alleged to be made by other parties with Animesh Singh in his Yes Bank account were also investigated with their respective books of account as per the provisions of Income Tax Act and no adverse inferences were drawn in case of any assessee except one, Bhavesh Tamrakar. The findings of investigation were submitted by this office to the highest authority of investigation, Director

General of Income Tax (Investigation), Bhopal and approval was accorded on 14.09.2022. The findings of the investigation revealed that all the transactions in the yes bank current account no. 006763300001595 was carried out by none other than Animesh Singh himself. Total cash amounting to Rs. 13,46,78,000/- was deposited by Shri Animesh Singh in his bank account during the F.Y. 2016-17 to F.Y. 2019-20 which represents nothing but the undisclosed income of the assessee and the same was proposed to be treated as unexplained cash-credits u/s 68 of the IT Act, 1961 in the hands of Shri Animesh Singh.

8. That, the said report dated 25.07.2022 was approved by the Director General of Income Tax (Investigation), Bhopal on 14.09.2022, directing the Principal Director of Income Tax (Investigation), Raipur to share the findings with Jurisdictional Assessing Officer for taking necessary action. Consequently, the findings were uploaded by the O/o Assistant Director of Income Tax (Investigation)-III, Raipur on Insight Portal through VRU (Verification Report Upload) utility on 24.11.2022. Subsequently, the uploaded findings got disseminated to the Jurisdictional Assessing Officer on Insight portal through automated process, for taking necessary action. The summarized details of the aforementioned findings, which were uploaded to be shared with Jurisdictional Assessing Officer are as under:

S. No.	Name	PAN	Information FY	Verification Result	Verification Result Value
1.	Animesh Singh	FNZPS4743F	2017-18	Unexplained Credit	2,91,82,996
2.	Animesh Singh	FNZPS4743F	2018-19	Unexplained Credit	5,84,26,999
3.	Animesh Singh	FNZPS4743F	2019-20	Unexplained Credit	7,13,25,500

4.	Bhavesh Tamrakar	ADZPT4996L	2018-19	Unexplained Cash Credit	1,71,49,081
5.	Bhavesh Tamrakar	ADZPT4996L	2019-20	Unexplained Cash Credit	1,94,88,816

9. That, the Investigation in this case has already been completed and approved by the DGIT (Inv.), Bhopal on 14.09.2022. Copy of report dated 14.09.2022 is annexed as ANNEXURE R-3/1.

10. 10. That, the answering respondent No. 3 further vehemently deny any averment alleged by the petitioner which has not been dealt with in the reply. At this stage the answering respondent is not filing the parawise reply but answering respondent reserve his right to file parawise reply in addition to the aforementioned submission and would do so as and when directed by this Hon'ble Court."

While considering the reply of respondent No.3 this Court found that it is not clear, by whom and how the money was transferred in the account of Animesh Singh, who paid higher amount to the person who has deposited the money in his account. The said transactions have been made through RTGS. Similarly, is the case of Bhavesh Tamrakar whose complicity has also been disclosed during the investigation.

The learned Advocate General was intended to file the necessary details of the persons whom the money was transferred in the account of Animesh Singh and thereafter, Animesh Singh transferred the higher amount in the respective account of the said persons and also the details of transaction taken place from the account of Bhavesh Tamrakar.

13. The City Superintendent of Police, Chhawani, Bhilai, District Durg has filed his affidavit on 24-04-2024 in compliance of the order dated 02-04-2024. In para 4 of that affidavit it has been stated that:-

> “4. That on 22.02.2023 and on 20.03.2023, the SHO of the Police Station-Khaursipaar, District-Durg (CG) has written a letter to the Branch Manager of the YES Bank, Supela, Bhilai district-Durg (CG) to provide information in relation to the persons who have made transactions in the bank account of Animesh Singh with a complete details of their Name, address, mobile no. with KYC, Bank Account. That the request / letter was received by the said Branch Manager, YES Bank but the Branch Manager verbally refused to provide the information with a excuse that furnishing details of the account holders would amount to discloser of their personal information. A copy of the letters dated 22/02/2023 & 20.03/2023 are annexed herewith as Annexure D/4. However, the investigating team with their personal efforts have traced out the details of the 61 persons who have made transaction in the account of Animesh Singh and the rest of the persons who have made transaction could not be traced yet. A copy of the details of 61 persons is annexed herewith as Annexure D/5.”

While considering the affidavit dated 24-04-2024 this Court directed the petitioner to implead the YES Bank concerned as party respondent in the writ petition to get further details with respect to the transactions of Animesh Singh and notice was issued to YES Bank, respondent No.6.

14. When the notice was served upon YES Bank, it has been represented through its counsel who submitted in the proceeding of the case before this Court on 21-01-2025 that the allegation which was levelled on the Bank that they are not cooperating with the Police officials in this case, is not correct, as the Bank always been cordial with the investigation, and never caused any delay in providing the material as required by the Police officials in respect of investigation but from perusal of reply submitted by the State on 24.04.2024, wherein Bank statement has been filed and huge amount of money to the tune of Rs.13,36,00,000/- at entry No.77 was debited, and on the same day said amount was credited by one Dynamic Archistructure.

On 21-01-2025 the learned counsel for the Bank was directed to go through the statement which has been filed by the State, and to inform about the persons from whose account this money was credited, and to whose account it was debited on the same day, as it involves large amount of money. It is also informed that accused Animesh Singh is absconding and the Director General of Police was directed to submit his affidavit about the steps taken by them to trace out the whereabouts of the accused Animesh Singh.

15. Pursuant to the order dated 21-01-2025 and affidavit of the Director General of Police dated 17-02-2025 was submitted in which the following explanation has been given by the deponent:-

> "4. That, in compliance of the order passed by the Hon'ble court dated 21/01/2025, by this Hon'ble court the deponent has immediately acted upon it and directed the Superintendent of Police, Distt. Durg vide letter dated 29/01/2025 to immediately constitute a special team headed by

the Gazetted Officer for arrest of the accused and produce him before the court and take all necessary steps to execute the warrant of arrest and submit a report through the I.G.P., Range Durg. Copy of the letter dated 29/01/2025 is filed herewith as **Annexure-A/2**.

5. That, by the letter dated 13-02-2025 a report has been submitted by the Inspector General of Police, Range Durg, detailing the constitution of team by the Superintendent of Police, District Durg, for arrest of the accused and the action taken by the police for arresting. Copy of the report dated 13-02-2025 is filed herewith as **Annexure-A/3**.

a- It is respectfully submitted that, as the accused was absconding, therefore, in order to trace the whereabouts of the accused, the Superintendent of Police, District Durg has immediately constituted a 5 Mernber Special Team vide order dated 12/02/2025 headed by the CSP Chhawni, District-Durg and they are making tireless efforts to get the inputs of whereabouts of the accused. A copy of order dated 12/02/2025 is being filed herewith as **ANNEXURE A/4**.

b- It is respectfully submitted that, on 12/02/2025 a Proclamation under para 80A of the Police Regulation in connection with the said accused has also been issued by the Superintendent of Police, District Durg and the details of accused have been circulated in Electronic Media so that he may be traced, A reward of Rs. 10,000/-has been declared for informing about the accused. A copy of Order dated 12/02/2025 is being filed herewith as **ANNEXURE A/5**.

c- It is respectfully submitted that, a "Zila Istihaar" i.e. photo of the accused with his details have been circulated in all districts of State of Chhattisgarh on 12/02/2025, and certain Phone Numbers and Mobile Numbers have been also circulated so that public may inform whenever the accused is spoted. A copy of "Zila Istihaar" dated 12/02/2025, is being filed herewith as **ANNEXURE A/6**.

d- It is pertinent to mention here that, a police team of Police Station Khursipar, Durg went to the native place of the accused i.e. Plot No. 3/9, Pt. Deendayalpuram, Khursipar, District- Durg on 24/01/2025 and 08/02/2025 and enquired about the accused from the residents of the vicinity. They narrated that they only know about that he was residing at his aunt's home and they did not know anything else. A copy of Rojnamcha-sanha on 24/01/2025 and 08/02/2025 are being filed herewith as **ANNEXURE A/7**.

e- It is respectfully submitted that on 11/02/2025 the information about the property of accused was sought from the Patwari Halka No. 47, District Durg who informed that there were no immovable properties in the name of accused. An absconding Panchnama was prepared on 08.02.2025. A report has been submitted by the SHO, P.S. Khursipar, District-Durg, Copy whereof along with panchnama dated 11/02/2025 and 08/02/2025 are being filed herewith as **ANNEXURE A/8**.

f- That, it is respectfully submitted that the deponent herein has earlier also issued instructions to all the superintendents of Police Chhattisgarh directing them to take all measures and steps for execution of the warrants within the stipulated time and also for arresting the accused persons. Copy of the letter dated 17/09/2024 is filed herewith as **Annexure- A/9**.

g- That, the deponent further most respectfully submits that as per the report submitted by IGP Durg Range, all possible efforts are being made by the police authorities to arrest the accused and as of now, the Police is sparing no efforts for arresting the accused.

h-That, the deponent further most respectfully submits that as per

> the report submitted by IGP Durg Range, sincere efforts are being made by the team to trace the accused. It is submitted that the police authorities are trying their level best to find and arrest the accused."

From perusal of the submission made in the affidavit dated 17-02-2025, it transpires that the accused Animesh Singh could not be traced out. On that day itself learned counsel appearing for respondent No.6-Bank submitted that the respondent-Bank has already supplied the soft copy of the documents as was required by the police, however, the documents which are in the form of excel sheet is voluminous they sought time to supply the same to the police in the hard copy.

16. With respect to the progress of the investigation, the Investigating Officer has filed his affidavit on 05-05-2025 in compliance of the order dated 21-04-2025 in which it has been stated that:-

> "4. It is respectfully submitted that earlier the details of around 346 bank accounts was demanded from the Yes Bank and out of 346 bank account details, the Yes Bank has supplied the bank details with respect to 222 accounts. It is respectfully submitted that out of 222 bank account details, the respondent Police Authority have received KYC (Know Your Customer) of details of around 127 accounts. Herein, it would be pertinent to mention that the KYC of these 127 bank account details have been received from different banks. It is respectfully submitted that, out of the said 127 bank account details, total 127 accounts details have been got checked from the Inter-operable Criminal Justice System (ICJS) in which no

suspect with regard to any transaction from the said 127 accounts holder has been detected.

5. It is respectfully submitted that though the Yes Bank has supplied the bank account details of 222 bank accounts till date, however, the details with respect to 124 bank accounts has not been supplied by the Yes Bank till date as the same is not available with them. Copy of the relevant document showing non availability of 124 bank accounts details is being filed and annexed herewith as Annexure D/1 for kind reference of this Hon'ble Court.

6. It is respectfully submitted that 161 CrPC /180 BNSS statements of 73 account holders have been recorded till date by the respondent Police Authority it is respectfully submitted that the majority of the witnesses (out of 73 witnesses) have stated that the money has been obtained from them in the name of investment in share market and land. It is respectfully submitted that as per the investigation till date, money of 33 persons out of 73, has not been returned till date. Total unpaid amounts of the said 33 persons comes to around Rs. 14,69,30,500/- in other words, the amount of Rs. 14,69,30,500/- has not been returned back to 33 persons/witnesses.

7. It is respectfully submitted that the KYC of 95 account holders has not been received till date. However, the respondent Police authorities are trying their level best to retrieve or receive the KYC details of the said 95 account holders.

8. It is respectfully submitted that the notices have also been issued to around 54 other bank account holders asking them to give their statements. However, the respondent Police authorities are waiting to receive 161 CrPC / 180 BNSS statement of these 54 persons / account holders.

9. It is respectfully submitted that the accused Animesh Singh who was absconding and not cooperating in the trial proceedings, has been arrested by the respondent Police Authorities on 28/04/2025 and presently he is detained in the Central Jail, Durg. Copy of the arrest memo of the accused Animesh Singh is being filed herewith as Annexure D/2. Thus, it is respectfully submitted that the respondent police authorities are trying their level best to collect the information with respect to all the bank account holders as well as to record their police statements in order to gather the relevant information with respect to large amount of transactions which has taken place in the account of the accused Animesh Singh.

10. It is respectfully submitted that it is again reiterated at the cost of repetition that out of 346 account details, the account details of 222 bank accounts have been received and out of which the KYC of 127 bank account details have been received by the respondent police authorities till date and the remaining KYC of 95 bank account details has not been received till date. It is respectfully submitted that receiving of KYC information is very crucial in order to know about the customer so that the respondent police authorities can contact them and take their statement and necessary information with respect to the transactions which has taken placed in the present case. Thus, in view of the above, it is respectfully submitted that further investigation has proceeded to a reasonable extent in the present matter and as soon as the KYC of remaining account details is received by the respondent Police Authorities, necessary information and details would be obtained in order to conclude further investigation, enabling the respondent authorities to finally reach to a conclusion.

11. It is respectfully submitted that earlier the department of Income Tax Raipur has taken action with respect to transactions taken placed in the Current Account No. 006763300001595 maintained in the Yes Bank in the year 2022. It is respectfully submitted that as per the letter dated 25/07/2022 issued by the Assistant Director of Income Tax, Raipur, the details of the aforesaid current account maintained in Yes Bank could not be found in the ITR which means transactions made in the said account are undisclosed and the same are liable to be taxed as per the provisions of the Income Tax Act. It is respectfully submitted that in the finding recorded in the said letter dated 25/07/2022, it has been observed that the investigation of the case revealed that all the transactions in the Yes Bank current account no. 006763300001595 was carried out none other than Animesh Singh. As such credits appearing in the said bank account belongs to Animesh Singh only. It is respectfully submitted that the Income Tax Department in view of the above findings and observations proposed that the finding of the case may be forwarded to Jurisdictional Assessing Officer for taking appropriate action under relevant provisions of the IT Act, 1961. Copy of the letter dated 25/07/2022 issued by the Assistant Director of Income Tax (Unit No 3), Raipur is being filed herewith as **Annexure D/3**.

12. It is respectfully submitted that a letter dated 26/03/2025 has been communicated by the Income Tax Officer -2(1(Bhilai to the Additional Superintendent of Police (City), Durg stating therein that the Assesse Animesh Sing chose to remain to be silent throughout the proceedings on the issues involved and no details submitted. Therefore, in absence of any documentary evidence income for AY 2018-19, 2019-20 and 2020-21 were assessed on the basis of the

> information available to the department and demand was also raised in the respective assessment years. The details of outstanding demand raised by the Income Tax Department has been tabulated in the letter dated 26/03/2025. Copy of the letter dated 26/03/2025 is being filed herewith as **Annexure D/4.**"

On that day it was submitted by the learned Advocate General that 346 bank accounts details were demanded from the Yes Bank/respondent No.6 and out of 346 bank details, the Yes Bank has supplied the bank details with respect to 222 account details out of which the Investigating Officer have received KYC details around 127 accounts holders. However, the details of remaining 124 bank accounts holders has not been supplied by the Yes Bank. Then, learned counsel appearing for respondent No.6/YES Bank was directed to supply the details of remaining 124 bank accounts.

17. On 28-08-2025 learned counsel appearing for respondent No.6/YES Bank submitted that on 24-07-2025 and 26-08-2025 the YES Bank had sent two applications to the Station House Officer of the Police Station Khursipar, District- Durg (C.G.) with respect to 124 account details and requested to furnish details with respect to the identity of the account holders as the information and details given are insufficient to identify the same. On the same day learned Advocate General also submitted the information as required by the Yes Bank shall be furnished to the bank for tracing out the identity of 124 account holders.

18. On 10-10-2025 the respondent/State submitted an affidavit of the Station House Officer/ Investigating Officer of Purani Bhilai, Durg dated09-02-2025 wherein it has been stated that:-

> “1. At the outset, the deponent respectfully submits that, he is duty bound to follow all the directions & orders passed by this Hon'ble Court from time to time and is having deepest & highest regard for this Hon'ble Court. He shall take all measures to ensure compliance of the orders and directionsof this Hon'ble Court and shall leave no stone unturned to see that the commands of this Hon'ble Court are complied obeyed.
>
> 2. The present affidavit is being filed by the deponent in compliance of the directions of the Hon'ble Court dated 28.08.2025.
>
> 3. That, it is respectfully submitted that the present matter came up before this Hon'ble Court on 28.08.2025 and this Hon'ble Court directed the authority concerned to file his personal affidavit with respect to the progress report in the investigation of the bank account details.
>
> 4. That, it is respectfully submitted that earlier it was submitted in the Status report that the details with respect to the 124 bank account holders was not supplied by the Yes Bank. Herein, it would be pertinent to mention that the respondent Yes Bank vide letter dated 26.08.2025 made a communication to the Station House Officer (SHO), Police Station- Khursipar, Durg, requesting to provide the completed details with name, account and date of transactions of 124 listed names. A copy of the letter dated 26.08.2025 is being filed and annexed herewith as ANNEXURE D-6 for the kind reference of this Hon'ble Court.
>
> 5. That, it is respectfully submitted that, pursuant to the communication made by Yes Bank and the order dated 28.08.2025

passed by this Hon'ble Court, the respondent Police authorities wrote a letter dated 29.08.2025 to the Branch Manager of Yes Bank, Supela, District-Durg, [CG] requesting the details of the 126 bank account numbers along with the bank name, Account Number and IFSC Code etc. A copy of the letter dated 29.08.2025 is being filed and annexed herewith as ANNEXURE D-7 for the kind reference of this Hon'ble Court.

6. That, it is respectfully submitted that out of the 126 bank account details, the respondent Yes Bank has been able to provide the bank details of only 25 Bank account holders and the bank account details of remaining 101 bank accounts could not be provided by the Yes Bank as the same were mainly related to UPI transactions. A copy of the information relating to the 126 bank account details is being filed and annexed herewith as ANNEXURE D-8 for the kind reference of this Hon'ble Court. Herein, it is reiterated at the cost of repetition that out of the 126 bank account details requested from the Yes Bank, the Yes Bank has provided the completed details of only 25 bank account details and the remaining bank account details of 101 accounts details could not be provided by the Yes Bank as they were mainly UPI transactions. Herein, it would be pertinent to mention here that as on date, 161 of Cr.Pc/180 BNSS, statement of 145 bank account holders have been recorded. A copy of the list of 145 persons whose statements have been recorded is being filed and annexed herewith as ANNEXURE D-9 for the kind reference of this Hon'ble Court.

7. That, it is respectfully submitted 58 bank account holders are not appearing for recording their statement. It is further submitted that 5 bank account holders have expired or died. It is further submitted that there are 21 bank account holders who are residing out the

State of Chhattisgarh. It is submitted that around 9 bank account holders, are residing in different districts of State of Chhattisgarh (out of District-Durg), within Chhattisgarh.

8. That, it is respectfully submitted that around 6 bank account holders are not found at their residential address. It is further submitted that around 17 bank account holders could not be contacted or their mobile phones were switched off. It is submitted that around 21 bank accounts have been merged in different banks and the KYC of 42 bank account holders could not be procured or received excluding 101 UPI transactions.

9. That, it is respectfully submitted that that the respondent Police authorities have received the KYC details of around 203 bank account holders. It is further submitted that out of these 203 bank account details with KYC, the statement of 145 bank account holders have been recorded by the Police. It is further submitted that namely Animesh Singh, has done around 126 UPI transactions. Out of these 126 UPI transactions the Yes Bank has provided details of only 25 bank account transactions and the remaining details of 101 UPI transactions could not be provided by Yes Bank. It is submitted that presently statement of around 89 persons are required to be recorded. However, out of these 89 persons, the respondent police authorities have not received KYC details of 42 persons. Therefore, out of 89 persons the respondent police authorities have required KYC details of 47 persons and out of these 47 persons/bank account holders, 21 bank account holders are residing outside the state of Chhattisgarh and 9 are also residing outside of the district-Durg and in other districts of Chhattisgarh.

10. It is respectfully submitted that the investigating officer has the highest regard and respect for the lawful authority of this Hon'ble

> Court and the order and directions passed by this Hon'ble Court, It is further submitted that the respondent authority are duty bound to comply the order and direction by this Hon'ble court in letter and spirit. It is submitted that the present investigation status report is being filed in compliance of the order dated 28.08.2025 passed by this Hon'ble Court.
>
> 11. That, the above submissions and documents may kindly be taken on record of the case."

From perusal of the affidavit submitted by the Station House Officer of 09-10-2025 that out of 126 bank account details requested, Yes Bank has furnished only 25, while the remaining 101 bank account pertain to UPI transactions and have not been provided. On that day learned counsel for the respondent Bank showing his inability to provide details with respect to UPI transactions. On that day Investigating Officer was further provided to file detailed affidavit with respect to tracing the identities of the 101 UPI transaction account holders.

19. Another affidavit has been filed on 25-11-2025 by the Investigating Officer in which it has been stated that :-

> "1. At the outset, the deponent respectfully submits that, he is duty bound to follow all the directions & orders passed by this Hon'ble Court from time to time and is having deepest & highest regard for this Hon'ble Court. He shall take all measures to ensure compliance of the orders and directions of this Hon'ble Court and shall leave no stone unturned to see that the commands of this Hon'ble Court are complied obeyed.

2. The present affidavit is being filed by the deponent in compliance of the directions of the Hon'ble Court dated 10/10/2025.

3. It is respectfully submitted that the present matter has come up for hearing before this Hon'ble Court on 10/10/2025, wherein it was submitted by the counsel appearing for Yes Bank that they are unable to provide details in respect of UPI transactions. It was further submitted by the State Counsel that the investigating agency is actively tracing the identities of the persons involved in these 101 UPI transactions and has recorded statements of 145 persons so far. It is submitted that his Hon'ble court further directed the investigating officer to file a detailed affidavit addressing the progress made in the tracing the identities of the 101 UPI transaction account holders.

4. It is respectfully submitted that out of the remaining 101 UPI transactions, Yes Bank has provided the account holder details of 25 UPI transactions. It is further submitted that around 15 UPI transactions were related to the FDR, insurance payment, loan payment, and ATM transactions done by Animesh Singh. Therefore, out of 101 UPI transactions, the details of 40 UPI transactions have been obtained by the police authorities, and the statements of those 25 account holders have also been recorded. Herein, it would be pertinent to mention that out of 346 account holders, KYC details of 285 bank account holders have received by the respondent police authority and out of those 285 KYC details, the statement of 209 account holders have been recorded till date, 36 persons are resident of out of state, 7 persons have died, and 18 persons are not found at their address and their accounts have closed and 15 UPI transactions are done by Animesh Singh for example ATM transaction, UPI transaction FD, FDR and loan and insurance payment. It is further submitted that the details of 61 UPI transactions account holders have not been provided by the Yes Bank

till date. Therefore; the respondent police authority has completed their inquiry with respect to the 285 bank account transaction details which were received from the Yes Bank. Herein, it would also be pertinent to mention that the chargesheet in the present matter in crime No. 24/2020 has already been filed against the accused Animesh Singh on 13/10/2023, and the said fact is part of the affidavit dated 17/02/2025 filed before this Hon'ble Court.

5. It is respectfully submitted that on the basis of inquiry done till date, statements of 209 witnesses have been recorded till date It is submitted that; the accused Animesh Singh has obtained the money from various persons in the name of investing in real estate, business and in share market and he has also borrowed money from some persons with the promise to return the same alongwith interest. It is submitted that the accused Animesh Singh has not returned the amount of around 15,58,35000/- (Fifteen Crore, Fifty Eight Lakh Thirty Five Thousand) to around 47 persons till date. It is submitted that the respondent police authority has completed its inquiry regarding the 285 bank account details. However, the KYC details of account holders of 61 UPI transactions have not been provided by the Yes Bank till date. It is respectfully submitted that the SP, district Durg, has written letter dated 10/11/2025 to the branch manager, Yes Bank Bhilai, requesting him to provide account details with respect to the 61 UPI transaction. Earlier, the respondent police authority had also communicated various letters dated 14/02/2025 08/03/2025, 29/08/2025, 10/10/2025, 23/10/2025 and 07/11/2025. requesting Yes Bank to provide complete details of the account holders of all bank transactions. The copy of the letter dated 10/11/2025 alongwith letter dated 14/02/2025, 08/03/2025, 29/08/2025, 10/10/2025, 23/10/2025 and 07/11/2025, is being filed and herewith as Annexure D/10 for the kind reference of this Hon'ble Court.

> It is submitted that the respondent police authority has completed the investigation and filed the chargesheet against the accused Animesh Singh on 13/10/2023 in crime No. 24 of 2020. It is further submitted that the inquiry regarding the 285 bank account details out of 346 bank account details has been completed by the respondent police authorities. It is respectfully submitted that it appears from the account name of the 61 UPI transactions that 36 UPI transactions are related to personal expenses of the accused Animesh Singh, and leaving these 36 UPI transactions relating to the personal expenses, 25 UPI transactions remain to be inquired into. The copy of details of 61 UPI transactions is being filed and annexed herewith as Annexure D/11 for the kind reference of this Hon'ble Court. Therefore, the respondent police authorities have tried to discharge their responsibilities and comply with the direction and orders passed by this Hon'ble Court from time to time to the best of its abilities.
>
> 6. It is respectfully submitted that the investigating officer has the highest regard and respect for the lawful authority of this Hon'ble Court and the order and directions passed by this Hon'ble Court, It is further submitted that the respondent authority are duty bound to comply the order and direction by this Hon'ble court in letter and spirit. It is submitted that the present investigation status report is being filed in compliance of the order dated 10.10.2025 passed by this Hon'ble Court.
>
> 7. That, the above submissions and documents may kind be taken on record of the case.”

On that day out of 101 accounts, the details of UPI transaction identities of 61 account holders was remained to be ascertained and therefore, the Investigating Officer was further directed to file a fresh affidavit.

20. Pursuant to order dated 25-11-2025 the Investigation Officer has filed his another affidavit on 21-01-2026 stating therein that:-

> “3. It is respectfully submitted that when the matter was listed for hearing on 10.10.2025, the deponent apprised this Hon'ble Court that the KYC details of 285 Bank Account Holders had been received by the respondent police authorities. Out of the said 285 Account Holders, statements of 209 Account Holders have already been recorded. It was further placed before this Hon'ble Court that 36 Account Holders are residing outside the State, while 7 Account Holders have expired. It was also brought on record that 18 persons could not be traced at their respective given addresses and their bank accounts have since been closed. The deponent further submitted that, till date, details of 61 UPI transactions have not been furnished by the respondent, Yes Bank.
>
> 4. It was stated in the earlier affidavit that the police authorities have completed the investigation with respect to 285 bank account transactions received from Yes Bank, and that the charge-sheet in the instant crime, bearing Crime No. 24/2020, has already been filed against the accused, Animesh Singh.
>
> 5. It was placed on record that, out of 47 persons who were cheated, a substantial amount of 15,58,35,000/- (Rupees Fifteen Crore Fifty-Eight Lakh Thirty-Five Thousand only) has not been returned by the accused, Animesh Singh.
>
> 6. It is respectfully submitted that various letters were placed on record evidencing that communications had been made with the officials of Yes Bank seeking further details of the Bank Account Holders involved in the subject transactions.
>
> It is further submitted that recently four letters have been addressed to Yes Bank, including letters dated 24.12.2025, 09.01.2026, and 20.01.2026, reiterating the request to furnish additional information.

Copies of the said letters are collectively annexed herewith as ANNEXURE D-12 (colly.).

It is further submitted that the higher officials of Yes Bank have intimated the Branch Manager, Supela, that they are unable to retrieve the credit card details from their system. A copy of the email dated 10.01.2026, which was forwarded by the Branch Manager to the deponent, is being collectively annexed herewith as ANNEXURE D-13 (colly.).

7. It is most respectfully submitted that the charge-sheet has already been filed on 13.10.2023 against the accused, Animesh Singh, and that charges have already been framed. The matter is presently under trial."

Considering non-consideration by the respondent YES Bank with police authorities and investigating agency one last opportunity was granted to Yes Bank to provide the details of the suspected bank account to the Investigating Officer so that truth may be unearth.

While considering affidavit of the Investigating Officer this Court observed that out of 457 bank account details, 285 bank account holders have been traced out, in whose accounts the money was credited and debited. However, with respect to remaining bank account details, their details have not been furnished by YES Bank with the explanation that accounts of some of the account holders could not be retrieved, hence they are unable to furnish the details. It was also obsrved by the Court that 285 bank account holders from whose accounts huge amounts have been credited and debited, but action taken against those account holders by the Investigating Officer has not been stated and it is only stated that charge-sheet has been submitted only against accused Aminesh Singh, who is stated to be a labourer earning Rs.12,000/- per month. As there appears to be large number of account holders, whose accounts could not have been retrieved nor details have been provided by the Yes Bank, in which there were flow of huge money and thereafter the same were also withdrawn, this Court taken note that the Yes Bank, who is entity in concern and has allowed such large transactions of money, could not give a valid reason as to how the money have been credited and debited from the said accounts and then the last opportunity was given to the YES Bank to provide details of the remaining bank account to Investigating Agency so that truth may be unearthed. Further, required details have not been supplied by the YES Bank to the investigating agency.

21. In compliance of order dated 27-01-2026 the Investigating Officer has submitted another affidavit dated 09-03-2026 stating therein that:-

> "1. That at the outset, the deponent respectfully submits that he is duty. bound to follow all the directions and orders passed by this Hon'ble Court from time to time and has the deepest and highest regard for this Hon'ble Court. The deponent shall take all measures to ensure compliance with the orders and directions of this Hon'ble Court and shall leave no stone unturned to ensure that the directions of this Hon'ble Court are duly complied with.
>
> 2. That the present affidavit is being filed by the deponent in compliance with the directions issued by this Hon'ble Court vide order dated 27.01.2026.

3. That it is respectfully submitted that when the matter was listed for hearing on 10.10.2025, the deponent apprised this Hon'ble Court that the KYC details of 285 bank account holders had been received by the respondent police authorities, Out of the said 285 account holders, statements of 209 account holders have already been recorded.

It was further placed before this Hon'ble Court that 36 account holders are residing outside the State, while 07 account holders have expired. It was also brought on record that 18 persons could not be traced at their respective addresses and their bank accounts have since been closed.

It was submitted that, details of 61 UPI transactions have not been submitted by the respondent YES Bank.

4. That the deponent intimated the respondent YES Bank on 28.01.2026, requesting the details of the said 61 UPI transactions. A copy of the said communication is annexed herewith as **ANNEXURE A-1.**

The respondent YES Bank thereafter submitted details of 31 UPI transactions to the deponent on 09.02.2026. A copy of the details of the said 31 transactions is annexed herewith as **ANNEXURE A-2.**

5. That the deponent respectfully submits that after the last date of hearing, i.e., 27.01.2026, the respondent YES Bank has submitted details of 31 transactions. The bank has informed that out of the said 31 transactions, 27 transactions were carried out by way of ATM withdrawals. The bank has further submitted details pertaining to four bank accounts in respect of the aforesaid transactions.

6. That out of the said four bank account holders, the statements of three account holders have been recorded by the respondent

police. One of the account holders has stated that the accused Animesh Singh had made payment in relation to the purchase of one JCB machine.

7. That another account holder has stated that one transaction reflecting deposit from the account of accused Animesh Singh had occurred by mistake, and the amount was returned to the original person, i.e., Animesh Singh, immediately thereafter. The third account holder has stated that he made payment to Animesh Singh.

8. That the deponent respectfully submits that the investigation is being carried out diligently and all possible steps are being taken to ascertain the true facts of the matter. The deponent further submits that upon receipt of the remaining details of transactions from the respondent YES Bank, necessary steps shall be taken in accordance with law, including recording of statements of the concerned account holders.

9. It is, therefore, most respectfully submitted that the present affidavit is true and correct to the best of the deponent's knowledge and belief and nothing material has been concealed therefrom. The same is being filed in bona fide compliance of the order dated 27.01.2026 passed by this Hon'ble Court. The deponent humbly prays that this Hon'ble Court may be pleased to take the present affidavit on record and pass such further orders as may be deemed fit and proper in the facts and circumstances of the case."

22. In the case of **Legislative Council of U.P. Lucknow Vs. Sushil Kumar,** 2025 INSC 1241 the Hon'ble Supreme Court has dealt the issue in para 11, 12 and 13 of the judgment observing that:-

11. The issue whether the High Court, in exercise of its jurisdiction under Article 226 of the Constitution of India, when can direct the CBI, established under the Delhi Special Police Establishment Act,

1946, to investigate a cognizable offence which is alleged to have taken place within the territorial jurisdiction of a State without the consent of the State Government, was referred for the opinion of the Constitution Bench in State of W.B. v. Committee for Protection of Democratic Rights [(2010) 3 SCC 571]. This Court while affirming exercise of such powers by High Courts made following succinct observations–

> “70. Before parting with the case, we deem it necessary to emphasize that despite wide powers conferred by Articles 32 and 226 of the Constitution, while passing any order, the Courts must bear in mind certain self-imposed limitations on the exercise of these constitutional powers. The very plenitude of the power under the said articles requires great caution in its exercise. Insofar as the question of issuing a direction to CBI to conduct investigation in a case is concerned, although no inflexible guidelines can be laid down to decide whether or not such power should be exercised but time and again it has been reiterated that such an order is not to be passed as a matter of routine or merely because a party has levelled some allegations against the local police. This extraordinary power must be exercised sparingly, cautiously and in exceptional situations where it becomes necessary to provide credibility and instill confidence in investigations or where the incident may have national and international ramifications or where such an order may be necessary for doing complete justice and enforcing the fundamental rights. Otherwise CBI would be flooded with a large number of cases and with limited resources, may find it difficult to properly investigate even serious cases and in the process lose its credibility and purpose with unsatisfactory investigations.

> 71. In Minor Irrigation & Rural Engg. Services, U.P. v. Sahngoo Ram Arya [(2002) 5 SCC 521 : 2002 SCC (L&S) 775] this Court had said that an order directing an enquiry by CBI should be passed only when the High Court, after considering the material on record, comes to a conclusion that such material does disclose a prima facie case calling for an investigation by CBI or any other similar agency. We respectfully concur with these observations."

12. In Shree Shree Ram Janki, Asthan Tapovam Mandir (supra), High Court had issued a direction to CBI to investigate and to take appropriate action qua allegations involving illegal transfer of temple trust property by trust members in collusion with public officials. This direction was issued in pursuance to a PIL filed seeking such relief. On challenge, this Court quashed the impugned direction while observing as hereunder:

> "21. We find that the finding recorded by the High Court that the deity could not transfer its land in any case is not tenable. The appellant relies upon statutory provisions in support of its stand to transfer of land. The sweeping remarks that the allegations are against the Government and the Board which consist of government functionaries; therefore, the matter requires to be investigated by CBI are wholly untenable and such sweeping remarks against the Government and/or the Board should not have been made. The functioning in the Government is by different officers and the working of the Executive has in-built checks and balances. Therefore, merely because, permission has been granted by a functionary of the State Government will not disclose a criminal offence. The High Court has thus travelled much beyond its jurisdiction in directing investigations by CBI in a matter of sale of property of the deity. Still further, the High Court

has issued directions without there being any complaint to the local police in respect of the property of the religious Trust.

22. It may be kept in mind that the public order (Entry 1) and the police (Entry 2) is a State subject falling in List II of Schedule VII of the Constitution. It is a primary responsibility of the investigating agency of the State Police to investigate all offences which are committed within its jurisdiction. The investigations can be entrusted to Central Bureau of Investigation on satisfaction of the conditions as specified therein only in exceptional circumstances as laid down in State of W.B. [State of W.B. v. Committee for Protection of Democratic Rights, (2010) 3 SCC 571] case. Such power cannot and should not be exercised in a routine manner without examining the complexities, nature of offence and sometimes the tardy progress in the investigations involving high officials of the State investigating agency itself."

13. In Manik Bhattacharya v. Ramesh Malik9, a direction was issued by High Court to CBI for conducting an inquiry while registering a case vis-à-vis allegations of grave irregularities in West Bengal Teachers Eligibility Test, 2014. Therein, although this Court refused to quash the impugned directions on account of CBI having proceeded with such inquiry substantially, an observation was made that direction of CBI inquiry in recruitment related controversy was not appropriate. The relevant paragraph is reproduced as thus:

"11. In our opinion, under normal circumstances, it would not be appropriate to straightaway direct CBI investigation in a recruitment related controversy unless, of course the allegations are so outrageous and the perpetrators of the alleged offences are so powerful that investigation by the State Police would be ineffectual. The reasons given by the learned Single Judge in

> directing investigation by CBI at such an early stage of the proceeding may fall short of the standards laid down in Sampat Lal [State of W.B. v. Sampat Lal, (1985) 1 SCC 317]. But considering the submission of the learned counsel for CBI and the fact that investigation by the said agency has substantially progressed, we do not want to stall such investigation at this stage and wait to see if the State Police can carry on the same investigation impartially. We accordingly decline the plea of 9 (2022) 17 SCC 781 the petitioners to stay that part of the order impugned, by which continuance of the investigation by CBI has been directed. Before we issue further order in this matter, we direct CBI to file a comprehensive report as regards the scope and nature of illegalities they have found in the subject-recruitment process."

23. To appreciate the legal position in view of the above cited judgments it is necessary to appreciate the pleadings made by the respective parties and the documents annexed thereto.

24. Although the petitioner has initially prayed for fair and proper enquiry/investigation in the matter, however, the allegation of huge money transaction of about 165 crores from the bank account maintained in the YES Bank and the YES Bank did not provide the details of entire bank transaction of the bank account in which either the amount was credited or deposited. In the said factual prospect the quite question that arises for consideration would be whether the alleged offence is required to be directed to be investigated by any independent agency like Central Bureau of Investigation (in short 'CBI') and warrants a CBI enquiry in the light of the established guidelines for the same. It has to be taken note of the large scale financial transaction in the bank accounts at the short span of time, allegation of favoritism or manipulation cannot be kept aside.

25. It is well settled that the direction for CBI enquiry should not be ordered in routine manner. In the case of **Legislative Council of U.P. Lucknow** (supra) the Hon'ble Supreme Court has observed in para 21 and 22 that:-

> "21. Be that as it may, it is well settled that directions for CBI enquiry should not be ordered by the High Courts or this Court in a routine manner. The jurisprudence, as developed by this Court through judgements referred above, qua the direction of an investigation by the Central Bureau of Investigation (CBI) is well-settled. It imposes a significant self-restraint on the exercise of this extraordinary constitutional power under Article 32 or Article 226 of the Constitution of India. The exercise of inherent powers to direct CBI to investigate must be exercised sparingly, cautiously, and only in exceptional situations. This Court has consistently cautioned that a CBI investigation should not be directed as a matter of routine or merely because a party casts certain aspersions or harbors a subjective lack of confidence in the State police. It goes without saying that for invoking this power, the concerned Court must be satisfied that the material placed prima facie discloses commission of offences and necessitates a CBI investigation to ensure the fundamental right to a fair and impartial investigation, or where the complexity, scale, or national ramification of such allegations demands expertise of central agency.

> 22. An order directing an investigation to be carried out by CBI should be treated as a measure of last resort, justified only when the Constitutional Court is convinced that the integrity of the process has been compromised or has reasons to believe that it may get compromised to a degree that shakes the conscience of Courts or public faith in the justice delivery system. Such compelling circumstances may typically arise when the materials brought in notice of the court prima facie point towards systemic failure, the involvement of high-ranking State officials or politically influential persons, or when the local police's conduct itself creates a reasonable doubt in the minds of the citizenry regarding their ability to conduct a neutral probe. In absence of such compelling factors the principle of judicial restraint demands that the Court must refrain from interfering. In other words, Constitutional Courts must exercise some degree of judicial restraint in unnecessarily burdening a specialized central agency with matters that do not satisfy the threshold of an exceptional case."

26. In the case of **Vineet Narain and others Vs. Union of India and another**, (1998) 1 SCC 226 the Hon'ble Supreme Court has held in paras 51 to 57 that:-

> "51. In exercise of the powers of this Court under Article 32 read with Article 142, guidelines and directions have been issued in a large number of cases and a brief reference to a few of them is sufficient. In Erach Sam Kanga etc. vs. Union of India & Anr. (Writ Petition No. 2632 of 1978 etc. etc.) decided on 20th march, 1979, the Constitution Bench laid down certain guidelines relating to the Emigration Act. In Lakshmi Kant Pandey vs. Union of India (in re: Foreign Adoption), 1984 (2) SCC 244, guidelines for adoption of minor children by foreigners were laid down. Similarly in State of West Bengal & Ors. etc. vs. Sampat Lal &

ors. etc. 1985 (2) SCR 256, K. Veeraswami vs. Union of India and Others, 1991 (3) SCC 655, Union Carbide Corporation and Others vs. Union of India and Others, 1991 (4) SCC 584, Delhi Judicial Service Association etc. vs. State of Gujarat and Others etc.(Nadiad Case), 1991 (4) SCC 406, Delhi Development Authority vs. Skipper Construction Co. (P) Ltd. And Another, 1996 (4) SCC 622 and Dinesh Trivedi, M.P. and Others vs. Union of India and Others, 1997 (4) SCC 306, guidelines, were laid down having the effect of law, requiring rigid compliance. In Supreme Court Advocates-on- Record Associations and Others vs. Union of India (IInd Judge Case), 1993 (4) SCC 441, a 9-Judge Bench laid down guidelines and norms for the appointment and transfer of Judges which are being rigidly followed in the matter of appointments of High Court and Supreme Court Judges and transfer of High Court Judges. More recently in Vishakha and Others vs. State of Rajasthan and Others, 1997 (6) SCC 241, elaborate guidelines have been laid down for observance in work places relating to sexual harassment of working women. In Vishaka, it was said:

> "11. The obligation of this court under Article 32 of the Constitution for the enforcement of these fundamental rights in the absence of legislation must be viewed along with the rule of judiciary envisaged in the Beijing Statement of Principles of the Independence of the Judiciary in the LAWASLA region. These principles were accepted by the Chief Justices of Asia and the Pacific at Beijing in 1995 (*) As amended at Manila, 28th August, 1997 as those representing the minimum standards necessary to be observed in order to maintain the independence and effective functioning of the judiciary The objectives of the judiciary mentioned in the Beijing Statement are:
>
> "Objectives of the Judiciary:

> 10. The objectives and functions of the Judiciary include the following:
>
> (a) to ensure that all persons are able to live securely under the Rule of Law:
>
> (b) to promote, within the proper limits of the judicial function, the observance and the attainment of human rights; and
>
> (c) to administer the law impartially among persons and between persons and the State."

Thus, an exercise of this kind by the court is now a well settled practice which has taken firm roots in our constitutional jurisprudence. This exercise is essential to fill the void in the absence of suitable legislation to cover the field.

52. As pointed out in Vishakha (supra), it is the duty of the executive to fill the vacuum by executive orders because its field is coterminous with that of the legislature, and where there is inaction even by the executive, for whatever reason, the judiciary must step in, in exercise of its constitutional obligations under the aforesaid provisions to provide a solution till such time as the legislature acts to perform its role by enacting proper legislation to cover the field.

53. On this basis, we now proceed to give the directions enumerated hereafter for rigid compliance till such time as the legislature steps in to substitute them by proper legislation. These directions made under Article 32 read with Article 142 to implement the rule of law wherein the concept of equality enshrined in Article 14 is embedded, have the force of law under Article 141 and, by virtue of Article 144, it is the duty of all authorities, civil and judicial, in the territory of India to act in aid of this Court. In the issuance of these directions, we have accepted and are reiterating as far as possible the recommendations made by the IRC.

54. It is a similar perception in England which has led to the constitution of a Committee headed by Lord Nolan on 'Standards in Public Life'. In Volume 1 of Lord Nolan's Report (1995), the general recommendations made are:

General recommendation

4. Some of our conclusions have general application across the entire service;

Principles of public life

5. The general principles of conduct which underpin public life need to be restated. We have done this. The seven principles of selflessness, integrity, objectivity, accountability, openness, honesty and leadership are set out in full on page 14.

Codes of Conduct

6. All public bodies should draw up Codes of Conduct incorporating these principles.

Independent Scrutiny

7. Internal systems for maintaining standards should be supported by independent scrutiny.

Education

8. More needs to be done to promote and reinforce standards of conduct in public bodies, in particular through guidance and training, including induction training". The Seven Principles of Public Life are stated in the Report by Lord Nolan, thus:

"THE SEVEN PRINCIPLES OF PUBLIC LIFE

selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example."

55. These principles of public life are of general application in every democracy and one is expected to bear them in mind while scrutinising the conduct of every holder of a public office. It is trite that the holders of public offices are entrusted with certain powers to be exercised in public interest alone and, therefore, the office is held by them in trust for the people. Any deviation from the path of rectitude by any of them amounts to a breach of trust and must be severely dealt with instead of being pushed under the carpet. If the conduct amounts to an offence, it must be promptly investigated and the offender against whom a prima facie case is made out should be prosecuted expeditiously so that the majesty of law is upheld and the rule of law vindicated. It is duty of the judiciary to enforce the rule of law and, therefore, to guard against erosion of the rule of law.

56. The adverse impact of lack of probity in public life leading to a high degree of corruption is manifold. It also has adverse effect on foreign investment and funding from the International Monetary Fund and the World Bank who have warned that future aid to under-developed countries may be subject to the requisite steps being taken to eradicate corruption, which prevents international aid from reaching those for whom it is meant. Increasing corruption has led to investigative journalism which is of value to a free society. The need to highlight corruption in public life through the medium of public interest litigation invoking judicial review may be frequent in India but is not unknown in other countries: R v Secretary of State for Foreign and Commonwealth Affairs, (1995) 1 WLR 386.

57. Of course, the necessity of desirable procedures evolved by court rules to ensure that such a litigation is properly conducted and confined only to mattes of public interest is obvious. This is the effort made in these proceedings for the enforcement of fundamental rights guaranteed in the Constitution in exercise of powers conferred on this Court for doing complete justice in a cause. It cannot be doubted that there is a serious human rights aspect involved in such a proceeding because the prevailing corruption in public life, if permitted to continue unchecked, has ultimately the deleterious effect of eroding the Indian polity."

27. In the case of **State of West Bengal and others Vs. Committee for Protection of Democratic Rights**, **West Bengal and others***,* (2010) 3 SCC 571 the Constitutional Bench of the Hon'ble Supreme Court has held in para 68 and 69 that:-

"68. Thus, having examined the rival contentions in the context of the Constitutional Scheme, we conclude as follows:

(i) The fundamental rights, enshrined in Part III of the Constitution, are inherent and cannot be extinguished by any Constitutional or Statutory provision. Any law that abrogates or abridges such rights would be violative of the basic structure doctrine. The actual effect and impact of the law on the rights guaranteed under Part III has to be taken into account in determining whether or not it destroys the basic structure.

(ii) Article 21 of the Constitution in its broad perspective seeks to protect the persons of their lives and personal liberties except according to the procedure established by law. The said article in its broad application not only takes within its fold enforcement of the rights of an accused but also the rights of the victim. The State has a duty to enforce the human rights of a citizen providing for fair and impartial investigation against any person accused of commission of a cognizable offence, which may include its own officers. In certain situations even a witness to the crime may seek for and shall be granted protection by the State.

(iii) In view of the constitutional scheme and the jurisdiction conferred on this Court under Article 32 and on the High Courts under Article 226 of the Constitution the power of judicial review being an integral part of the basic structure of the Constitution, no Act of Parliament can exclude or curtail the powers of the Constitutional Courts with regard to the enforcement of fundamental rights. As a matter of fact, such a power is essential to give practicable content to the objectives of the Constitution embodied in Part III and other parts of the Constitution. Moreover, in a federal constitution, the distribution of legislative powers between the Parliament and the State Legislature involves limitation on legislative powers and, therefore, this requires an authority other than the Parliament to ascertain whether such limitations are transgressed. Judicial review acts as the final arbiter not only to give effect to the distribution of legislative powers between the Parliament and the State Legislatures, it is also necessary to show any transgression by each entity. Therefore, to borrow the words of Lord Steyn, judicial review is justified by combination of "the principles of separation of powers, rule of law, the principle of constitutionality and the reach of judicial review".

(iv) If the federal structure is violated by any legislative action, the Constitution takes care to protect the federal structure by ensuring that Courts act as guardians and interpreters of the Constitution and provide remedy under Articles 32 and 226, whenever there is an attempted violation. In the circumstances, any direction by the Supreme Court or the High Court in exercise of power under Article 32 or 226 to uphold the Constitution and maintain the rule of law cannot be termed as violating the federal structure.

(v) Restriction on the Parliament by the Constitution and restriction on the Executive by the Parliament under an enactment, do not amount to restriction on the power of the Judiciary under Article 32 and 226 of the Constitution.

(vi) If in terms of Entry 2 of List II of The Seventh Schedule on the one hand and Entry 2A and Entry 80 of List I on the other, an investigation by another agency is permissible subject to grant of consent by the State concerned, there is no reason as to why, in an exceptional situation, court would be precluded from exercising the same power which the Union could exercise in terms of the provisions of the Statute. In our opinion, exercise of such power by the constitutional courts would not violate the doctrine of separation of powers. In fact, if in such a situation the court fails to grant relief, it would be failing in its constitutional duty.

(vii) When the Special Police Act itself provides that subject to the consent by the State, the CBI can take up investigation in relation to the crime which was otherwise within the jurisdiction of the State Police, the court can also exercise its constitutional power of judicial review and direct the CBI to take up the investigation within the jurisdiction of the State. The power of the High Court under Article 226 of the Constitution cannot be taken away, curtailed or diluted by Section 6 of the Special Police Act. Irrespective of there being any statutory provision acting as a restriction on the powers of the Courts, the restriction imposed by Section 6 of the Special Police Act on the powers of the Union, cannot be read as restriction on the powers of the Constitutional Courts. Therefore, exercise of power of judicial review by the High Court, in our opinion, would not amount to infringement of either the doctrine of separation of power or the federal structure.

69. In the final analysis, our answer to the question referred is that a direction by the High Court, in exercise of its jurisdiction under Article 226 of the Constitution, to the CBI to investigate a cognizable offence alleged to have been committed within the territory of a State

> without the consent of that State will neither impinge upon the federal structure of the Constitution nor violate the doctrine of separation of power and shall be valid in law. Being the protectors of civil liberties of the citizens, this Court and the High Courts have not only the power and jurisdiction but also an obligation to protect the fundamental rights, guaranteed by Part III in general and under Article 21 of the Constitution in particular, zealously and vigilantly."

28. Further in the case of **K.V. Rajendran Vs. Superintendent of Police, CBCID South Zone, Chennai and others**, (2013) 12 SCC 480 the Hon'ble Supreme Court has held in para 13 of its judgment that:-

> "**13.** The issue involved herein, is no more res integra. This Court has time and again dealt with the issue un-der what circumstances the investigation can be transferred from the State investigating agency to any other independent investigating agency like CBI. It has been held that the power of transferring such investigation must be in rare and exceptional cases where the court finds it necessary in order to do justice between the parties and to instil confidence in the public mind, or where investigation by the State police lacks credibility and it is necessary for having "a fair, honest and complete investigation", and particularly, when it is impera-tive to retain public confidence in the impartial working of the State agencies Where the investigation has al-ready been completed and charge-sheet has been filed, ordinarily superior courts should not reopen the in-vestigation and it should be left open to the court, where the charge-sheet has been filed, to proceed with the matter in accordance with law. Under no circumstances, should the court make any expression of its opinion on merit relating to any accusation against any individual. (Vide Gudalure M.J Cherian v. Union of India (1992) 1 SCC 397. R. S Sodhi v. State

of U.P 1994 Supp (1) SCC 143, AIR 1994 SC 38, Punjab and Haryana High Court Bar Assn. v. State of Punjab (1994) 1 SCC 616, AIR 1994 SC 1023, Vineet Narain v. Union of India (1996) 2 SCC 199, Union of India v. Sushil Kumar Modi (1996) 6 SCC 500, AIR 1997 SC 314. Disha v. State of Gujarat (2011) 13 SCC 337, AIR 2011 SC 3168, Rajender Singh Pathania v. State (NCT of Delhi) (2011) 13. SCC 329 and State of Punjab v. Davinder Pal Singh Bhullar (2011) 14 SCC 770, AIR 2012 SC 364.)

29. In the light of the aforesaid facts and circumstances of the present case, the allegation of huge money transaction through bank account maintained in YES Bank and non-cooperation of the Bank with police officials or even no proper investigation by the police officials to trace out the details of transactions and to unearth the truth about the transactions of huge amount of Rs.165 Crores through the bank account which was made in between the period of 2018 and 2019 and till date the investigation agency could not be able to trace out the bank account holders in whose bank accounts either the amount was credited or debited, which smells huge scam which requires detail investigation by independent investigating agency like CBI.

30. Despite directions made by this Court time to time, the State investigating agency as well as the bank could not synchronize their steps to unearth the truth with respect to the alleged transaction. For one or other reason the issue is still a mystery. The financial status of the person Animesh Singh from whose bank account the said huge transaction of money was made also creates doubt in the entire transaction which also requires proper investigation independently. Despite having sources to unearth the truth, the investigating agency are not taking any care to expedite the investigation or to trace out the culprits, if any, however, under such suspicious circumstance in the facts of the case, this Court is of the opinion that the matter may be handed over to the CBI for further investigation.

31. Therefore, the CBI is directed to register FIR and to investigate into the matter in accordance with law. The Superintendent of Police, Durg is directed to hand over the case diary and entire material annexed thereto with respect to Crime No.20/2020 for the offence under Section 385, 342, 506, 34 of the IPC and Crime No.24/2020 for the offence under Section 420 of the IPC, registered at Police Station Khursipar, District Durg (C.G.) immediately to the CBI which shall register the FIR with them and investigate the matter.

32. CBI is further directed to inform this Court about registration of the FIR, status of the investigation on the next date of hearing.

33. List this Case on 07-04-2026.

Sd/-
(Ravindra Kumar Agrawal)
Judge

Sd/-
(Ramesh Sinha)
Chief Justice

Aadil