

**IN THE COURT OF ARJUN SINGH SANDHU, PCS,JUDICIAL
MAGISTRATE (FIRST CLASS), JALANDHAR (UID No.PB00532)**

Case No : CRM-428-2025
CNR No : PBJL030018702024
Date of Institution : 31-01-2024
Date of Decision : 22-12-2025

Dr. Pankaj Trivedi S/o Sh.Bhola Nath Trivedi, previously resident of 1249, Urban Estate, Phase-I, Jalandhar at present A Block, 4th Floor, Jalandhar Heights, 66 Ft. Road, Jalandhar.

.....Complainant

Vs

1. State of Punjab
2. SHO/I.O P.S. Navi Baradari, Jalandhar
3. Dr.Kapil Gupta S/o Sh.Mitter Paul R/o B-73, Master Tara Singh Nagar, Jalandhar.
4. Dr.Rajesh Aggarwal, Transplant Surgeon, M/s. Sarvodaya Hospital, Opposite Khalsa College for Boys, Jalandhar.
5. Dr.Sanjay Mittal, Nephrologist, M/s. Sarvodaya Hospital, Opposite Khalsa College for Boys, Jalandhar.
6. Dr.Anwar Ibrahim Khan S/o Sh.Ibrahim Khan, 274, Chhoti Baradari, Part-I, Jalandhar.
7. Sh.Sanjay Kumar Bansal, Chartered Accountant(Membership No.088686), Shop No.1920, City Square Mall, Near Radison Hotel, Jalandhar.
8. Sh.Sandeep Kumar Singh, Chartered Accountant(Membership No.511685) Flat No.A-1-1318, Supertech-Eco Village, Sector-1, Grader Noida West, Uttar Pradesh-201306.

.... Accused

(Complaint under Section 156(3) of Cr.P.C. on behalf of the

complainant Dr.Pankaj Trivedi for issuance of directions to SHO/I.O of P.S. Navi Baradari, Jalandhar for registering FIR under Sections 420, 465, 467, 468, 471, 474, 477, 477A read with section 120 B of Indian Penal Code and Section 66 of Information Technology Act against accused number 3 to 8, whereby complainant has given complaint to SHO, P.S. Navi Baradari bearing No.319-5BH dated 09.12.2021 and no action has been taken on the said complaint till date.

Or

Call for the Status report of the Investigation

Or

Direct the Investigation Officer to file weekly report qua the action taken on the complaint given by the applicant

Or

Pass any such other or further orders as this Hon'ble Court may deemed fit and properly considering the facts and circumstances of the case.

PS Navi Baradari Jalandhar

Present: **Sh.Manit Malhotra Adv. counsel for the applicant/
complainant assisted by Sh.Gurnoor Singh Sandhu, Adv.
Sh.Satnam Singh Ld.APP for the State.**

ORDER

1. This order shall dispose of an application file under section 156 (3) CRPC on behalf of the complainant and for issuing directions to SHO/IO of PS Navi Baradari for registering FIR under Sections 420, 465, 467, 468, 471, 474, 477, 477A read with section 120 B of Indian Penal Code and Section 66 of Information Technology Act against accused number 3 to 8.

Arjun Singh Sandhu, PCS, JMIC, Jalandhar, 22.12.2025

2. In brief, it is a case of the complainant that he is a partner in M/s. Sarvodaya Hospital at Jalandhar and was running the neurosurgery unit as head of neurosurgery department at the said hospital from 01.09.2018 until 20.7.2020. Since the said Hospital was not flourishing, financially, in order to help with the finances, the complainant suggested and shifted his entire unit inside the premises of the said hospital under the name and style of 'NIMS' to M/s. Sarvodaya Hospital. The complainant started working as a partner in the said hospital subsequent to formation of a partnership deed between the partners of the said hospital. As per the recitals of the partnership deed, it was decided that whenever the firm would be in loss, no salary or remuneration would be paid from the hospital funds. It is stated that when balance sheet for the year 2017–2018 was prepared, at which time the complainant was not working as a partner, but only accused number 3 to 6 were partners in the said hospital, it was seen that the hospital was in losses. Subsequently, when the complainant joined the hospital as a working partner, returns were filed along with balance sheet for the year 2018–19, and even that revealed that the hospital was in losses and no salary was being paid to the doctors, including the complainant. At that time, the Chief Financial Officer, Chitnandan Singh was looking after the entire accounts along with Chartered Accountant, Rajiv Gupta, who had been filing the returns. On 10.12.2019, balance sheet was prepared under the signatures of nine partners out of 10, which was given by the Chief Financial Officer to the

complainant. That return could not be filed within time as accused number 4, Dr. Kapil Gupta proposed that the balance sheet should be got filed from Sanjay Kumar Bansal, Chartered Accountant, accused number 8 stating that he is a personal friend of Dr. Kapil Gupta, to which all the partners agreed and ultimately the said Sanjay Kumar Bansal, accused number 8 was approached who prepared income tax returns and also prepared balance sheet for the year 2018–19, AY 2019–20. This income tax return was prepared on the basis of balance sheet, which was under the signatures of nine partners. Subsequently via letter dated 27.03.2021, Punjab National Bank, Railway Road Branch informed to all partners that they had received balance sheet of 2018–19, bearing signatures of only four partners. The complainant was surprised to realise that the original balance sheet which was prepared under the signatures of nine partners dated 10.12.2019 was not uploaded, rather forged and fabricated balance sheet was prepared under the signatures of three partners accused number 3 to 5 by Sandeep Kumar Singh Chartered Accountant and this balance sheet was uploaded. It is stated that the complainant never gave consent or had any knowledge of the appointment of Sandeep Kumar Singh Chartered Accountant for preparing and uploading any balance sheet. It is therefore alleged that the balance sheet prepared by Sandeep Kumar Singh, chartered accountant was uploaded by changing and fabricating the figures and showing the salary and remuneration is payable to accused number 3 to 6. It is alleged that in the same balance sheet, it was reflected

that the hospital was running in losses of approximately ₹1.27Crores, therefore there was no question of payment of salary or remuneration to the partners when the principal firm was running in losses. It is alleged that this shows that even when the complainant was working as a full-time partner, when salary and remuneration was to be paid, it had to be paid to all the working partners and not just to accused number 3 to 6. It is alleged that the balance sheets prepared upon the alleged connivance of accused number 3 to 8 were forged, fabricated and manipulated account statements and documents only to hatch a conspiracy against the complainant. It is alleged that in order to effect this conspiracy, accused number 8 generated a fresh UDIN number 20511685AAAAAZ7230 dated 21.6.2020 on the portal of chartered accountants of India while using the same UDIN, he uploaded forged, frivolous, balance sheets and returns which were signed only by accused number 3 to 5 without the consent of the complainant and other partners. It is alleged that this UDIN was created after six months of the generation of the first UDIN by accused number 7. Collectively, it is alleged that due to forgery of the balance sheets, valuable security running into crores of rupees had been created by accused number 3 to 6 in connivance with chartered accountants accused number 7 and 8. Resultantly the total amount which has been shown payable by the firm to the doctors is ₹3,06,28,893/- from two different UDIN numbers. It is alleged that this forgery was committed by accused number 3 to 8 only to defraud the complainant and other partners of the

hospital by preparing fabricated balance sheets. Based on these allegations, the complainant filed complaints to SHO PS Navi Baradari bearing number 319–5BH dated 09.12.2021. Thereafter, the complainant moved another complaint to the office of Commissioner of Police bearing number 759 – DCP dated 22.03.2022, but the police officials did not take any action against the accused. Hence, the present application has been filed for registration of FIR against the accused in light of the directions laid down by the Hon’ble Apex Court of India in the case titled as “***Lalita Kumari versus State of UP (2013) 14 SCR 713***”.

3. In order to support his case, the complainant has relied upon letter No. 84 DA legal, District Jalandhar dated 07.02.2023. This is the legal opinion given by the concerned District Attorney Legal Jalandhar upon application 759 DCP dated 22.3.22, which was the original complaint given by the complainant to the police authorities. The concerned District Attorney after considering the complaint in detail came to a conclusion that a clear case under section 420, 465, 467, 468, 471, 477A read with 120 B Indian Penal Code is made out against Dr.Anwar Ibrahim Khan son of Ibrahim, Dr Kapil Gupta son of Mitter Paul, Dr.Rajesh Aggarwal, Dr Sanjay Mittal and Sandeep Kumar Singh Chartered Account.

4. Upon report of the concerned police station, it was stated that after enquiring upon the complaint of the complainant, the matter was investigated and as per record, another FIR bearing number 139 dated

26.10.2021, which was related to the present dispute was ordered to be registered at Police Station, Navi Baradari Jalandhar. Upon submission of this report by the concerned SHO, he was apprised that the report brought by him in the above mentioned FIR case is rather a case which was registered against the present complainant and is on completely different facts, therefore, cannot be factually arising out of the same dispute. The concerned SHO was directed to submit a fresh report to show cause why no action has been taken on the present complaint.

5. Subsequent to the directions of the court, a second report was filed by SHO PS Navi Baradari in which he submitted that the application submitted by the complainant had been consigned on 18.08.2022. The concerned SHO was again apprised of the fact that during the preliminary enquiries of the present case, being carried out by the police department itself, the complaint was referred by DCP concerned to the office of DA Legal, who gave a clear finding that a case under section 420, 465, 467, 468, 471, 477A read with 120 B Indian Penal Code is made out against Dr. Anwar Ibrahim Khan son of Ibrahim, Dr. Kapil Gupta son of Mitter Paul, Dr. Rajesh Agarwal, Dr. Sanjay Mittal and Sandeep Kumar Singh. Much to the surprise of the court, the report given by the concerned SHO mentioned that no such record was found in the office of concerned DA Legal. However, since the said report and its record was already obtained from RTI route by the complainant with the intervention of the Hon'ble High Court, the same was confronted to the concerned SHO and he was

again directed to verify the same and submit another report along with the case diary pertaining to the complaint number 759 DCP dated 22.03.2022.

6. After repeated notices and even going to the extent of warning, the SHO of legal consequences, finally report was submitted on 21.11.2025.

7. As per the report submitted by the investigating agency, which is now the final report submitted in this matter.

8. Heard on the present application. It is a well settled law that the scope of section 156 (3) Cr.PC/175 BNSS has been discussed at length in various landmark judgments, including the case of ***Sakiri Vasu v state of UP (2008)***, whereby the Hon'ble Apex Court has clarified that the Magistrate exercising jurisdiction under section 156 (3) of the code of criminal procedure has vide powers to register an FIR, conduct a proper probe in case of refusal of the police to do so. This case reinforces judicial supervision over police work, ensuring accountability and preventing abuse of power.

9. While assessing the scope of section 156 (3), this court also relied upon the judgment passed by the ***Honourable High Court of Punjab and Haryana in CRM-M-4523-2024 dated 27.11.24*** in which court has not only discussed the ambit of section 156(3) CRPC has also gone to the extent of directing and clarifying to the trial court, guidelines to be followed when recommending a case for registration of FIR. The Hon'ble High Court has also placed reliance on the case of

Sakiri Vasu v State of UP (2008) 2 SCC 409. While discussing the landmark judgment, the Hon'ble High Court has culled down the relevant paragraph of the said judgment, clearing out the fog on the applicability and ambit of section 156 (3) CRPC. The relevant paragraphs of the judgment are as follows:

“11. In this connection we would like to state that if a person has a grievance that the police station is not registering his FIR under Section 154 Cr.P.C., then he can approach the Superintendent of Police under Section 154(3) Cr.P.C. by an application in writing. Even if that does not yield any satisfactory result in the sense that either the FIR is still not registered, or that even after registering it no proper investigation is held, it is open to the aggrieved person to file an application under Section 156(3) Cr.P.C. before the learned Magistrate concerned. If such an application under Section 156(3) is filed before the Magistrate, the Magistrate can direct the FIR to be registered and also can direct a proper investigation to be made, in a case where, according to the aggrieved person, no proper investigation was made. The Magistrate can also under the same provision monitor the investigation to ensure a proper investigation.

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13. The same view was taken by this Court in Dilawar Singh Vs. State of Delhi JT 2007 (10) SC 585 (vide para 17). We would further clarify that even if an FIR has been registered and even if the police has made the investigation, or is actually making the investigation, which the aggrieved person feels is not proper, such a person can approach the Magistrate under Section 156(3) Cr.P.C., and if the Magistrate is satisfied he can order a proper investigation and take other suitable steps and pass such order orders as he thinks necessary for ensuring a proper investigation. All these powers a Magistrate enjoys under Section 156(3) Cr.P.C.

14. Section 156 (3) states:

Any Magistrate empowered under Section 190 may order such an investigation as abovementioned. The words as abovementioned obviously refer to Section 156(1) which contemplates investigation by the officer in charge of the Police Station.

15. Section 156(3) provides for a check by the Magistrate on the

police performing its duties under Chapter XII Cr.P.C. In cases where the Magistrate finds that the police has not done its duty of investigating the case at all, or has not done it satisfactorily, he can issue a direction to the police to do the investigation properly, and can monitor the same.

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17. In our opinion Section 156(3) Cr.P.C. is wide enough to include all such powers in a Magistrate which are necessary for ensuring a proper investigation, and it includes the power to order registration of an F.I.R. and of ordering a proper investigation if the Magistrate is satisfied that a proper investigation has not been done, or is not being done by the police. Section 156(3) Cr.P.C., though briefly worded, in our opinion, is very wide and it will include all such incidental powers as are necessary for ensuring a proper investigation.

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24. In view of the abovementioned legal position, we are of the view that although Section 156(3) is verybriefly worded, there is an implied power in the Magistrate under Section 156(3) Cr.P.C. to order registration of a criminal offence and for to direct the officer in charge of the concerned police station to hold a proper investigation and take all such necessary steps that may be necessary for ensuring a proper investigation including monitoring the same. Even though these powers have not been expressly mentioned in Section 156(3) Cr.P.C., we are of the opinion that they are implied in the above provision.

25. We have elaborated on the above matter because we often find that when someone has a grievance that his FIR has not been registered at the police station and/or a proper investigation is not being done by the police, he rushes to the High Court to file a writ petition or a petition under Section 482 Cr.P.C. We are of the opinion that the High Court should not encourage this practice and should ordinarily refuse to interfere in such matters, and relegate the petitioner to his alternating remedy, firstly under Section 154(3) and Section 36 Cr.P.C. before the concerned police officers, and if that is of no avail, by approaching the concerned Magistrate under Section 156(3).

26. If person has a grievance that his FIR has not been registered police station his first remedy is to approach the Superintendent of Police under Section 154(3) Cr.P.C. or other police officer referred

to in Section 36 Cr.P.C. If despite approaching the Superintendent of Police or the officer referred to in Section 36 his grievance still persists, then he can approach a Magistrate under Section 156(3) Cr.P.C. instead of rushing to the High Court by way of a writ petition or a petition under Section 482 Cr.P.C. Moreover he has a further remedy of filing a criminal complaint under Section 200 Cr.P.C. Why then should writ petitions or Section 482 petitions be entertained when there are so many alternative remedies?"

10. A combined appreciation of the judgment of the Hon'ble Apex Court as well as that of the Hon'ble High Court of Punjab and Haryana guides this court to accept the view point that section 156(3) Cr.P.C is a necessary tool of judicial activism at the very micro level of investigation of the case, which may be minuscule, but forms the very foundation of a case having far reaching ramifications.

11. With that backdrop, the present case of the complainant has to be assessed. Admittedly, the opinion of the District Attorney given in letter number 84DA legal dated 07.02.2023, clearly makes out a case under section 420, 465, 467, 468, 471, 477 A, read with section 120 B Indian Penal Code, against accused numbered 3 to 6 along with accused No.8. The question remains that during enquiry of the present complaint, how and why did the investigating agency ignore or wriggle out of the opinion given by the District Attorney, more so when the same was sought upon the application of the investigating agency itself, vide letter No.759–DCP dated 22.3.22, which was subsequently followed up by the office of DGP, ultimately landing to the office of the District Attorney Legal, Jalandhar.

12. During arguments on this application, it was submitted by the SHO concerned that after the passing of this letter/opinion by the office of Attorney, a special investigating team was formed, headed by, the then Deputy Commissioner of Police(Investigations) Harvinder Singh Virk, PPS dated 18.01.2024, which gave an opinion with regards to the same complaint arising out of letter number 759 – DCP dated 22.03.2022, explicitly stating that after receiving the complaint, the concerned officer, investigating heard both the parties and after perusing the oral evidence as well as documents concerned came to a conclusion that as a result of their dispute, FIR number 139 dated 26.10.21, under section 406, 420, 465, 467, 468, 471 read with 120 B, Indian Penal Code, PS Navi Baradari was registered which, after subsequent investigation resulted into a cancellation report. While discussing the opinion of DA legal, it is stated that though this opinion incriminates the above mentioned accused, the entire dispute revolves around financial discrepancies in the accounts of Sarvodaya Hospital. It has been stated in this opinion that on the basis of audit report, Dr Pankaj Trivedi has been made responsible for the revenue loss by the concerned auditor of the hospital. However, after investigation by the special team, no such case was found to be true against Dr Pankaj Trivedi, which resulted into cancellation report. It is further stated in this report that with regards to the present allegations levelled in this complaint number 759 – DCP dated 22.03.2023, there are allegations of filing of forged and fabricated balance sheets pertaining to AY 2019–20

against the above mentioned accused causing an alleged loss of ₹1,27,62,773.26/- to Sarvodaya Hospital. It is admitted in this report that the present complaint pertains to the fact that despite showing a loss in the balance sheets, Dr Rajesh, Aggarwal, etc. were paid remuneration out of the hospital account based on forged and fabricated documents by the concerned chartered accountant in connivance with the accused doctors. While finalising his opinion on these allegations, the concerned investigating officer, DCP investigations stated that ultimately this is nothing but a case of rendition of accounts and is of civil nature, thus should not land into criminal prosecution. Based on this singular, isolated and generalised finding, he ordered that this complaint should be consigned being of civil nature.

13. In these circumstances, this court is to firstly adjudge, whether to give relevance to the report of the District Attorney Legal or to the report given by the concerned Deputy Commissioner of Police (Investigations). Firstly, while giving opinion on the complaint, the concerned Deputy Commissioner of Police has undoubtedly discussed the entire facts and circumstances of the case in detail. However, has not given any opinion as to how no case of forgery or cheating is made out against the accused when admittedly balance sheets were altered to the advantage of the accused. Simply to say that it is a case of rendition of accounts does not completely absolve the threat of criminal liability from the entire gamut of dispute. Certainly in totality of circumstances, the

dispute between the parties is intertwined in civil and criminal colours. However, the accused cannot be exonerated by an investigating agency simply by stating that it is a civil nature dispute, especially when no opinion has been given on how criminal offences are not made out. Secondly, the opinion given by the District Attorney Legal is a detailed report which discusses how balance sheets were submitted twice under, the income tax portal, without taking signatures of all the stakeholders and partners of the hospital. Secondly, there is no explanation by the investigating agency, despite orders of the court for producing case diaries of the complaint number 759/DCP dated 22.03.2023, as to how this complaint landed on the table of the Special Investigating Team of Harvinder Singh Virk PPS. After opinion was already given by District Attorney Legal.

14. Without prejudice and without any adverse opinion on the enquiries and investigation conducted by the police authorities, this court is of the opinion that report given by DA legal in letter No. 84 dated 07.02.2023 clearly shows a prima facie case made out against accused no 3 to 6 and accused no. 8.

15. Accordingly, in exercise of powers under section 156 (3) Cr.PC./ 175 BNSS, sufficient grounds are made out for registration of FIR under section 420, 465, 467, 468, 471, 477 A read with section 120 B Indian Penal Code against accused 3 to 6 and accused no. 8.

16. SHO P.S. Navi Baradari is directed to register the FIR and to proceed against the accused as mentioned above. The concerned SHO is directed to conduct an investigation strictly in accordance with law, fairly, impartial, and expeditiously under intimation to this court. The application moved by the applicant/complainant under section 156 (3) Cr.PC/175 BNSS accordingly stands disposed of as allowed. Copy of this order be sent to the concerned SHO for immediate compliance. File be consigned to the Record Room.

Pronounced
Dated: 22.12.2025
Parminder Kaur

(Arjun Singh Sandhu), PCS
Judicial Magistrate Ist Class,
Jalandhar (UID No.PB00532)