



2026:CGHC:9079

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR**MCRCA No. 279 of 2026**

Komal Yadav S/o Shri Late Babu Lal Yadav Aged About 49 Years Add-
Shreeji V3 Balaji Greenhouse No. 60, Amlidih, District Raipur,
Chhattisgarh.

... applicant (s)

versus

State Of Chhattisgarh Through Station House Officer (S.H.O.), Police
Station Saraswatinagar, District Raipur, Chhattisgarh.

... Respondent(s)

For applicant (s) : Mr. Devershi Thakur, Advocate

For Respondent(s) : Ms. Vaishali Mahilong, Dy. Govt. Advocate

Hon'ble Mr. Ramesh Sinha, Chief Justice**Order on Board****20.02.2026**

1. This first anticipatory bail application under Section 482 of the
Bhartiya Nagarik Suraksha Sanhita, 2023 has been filed by the
applicant, who is apprehending his arrest in connection with Crime
No. 23/2026 registered at Police Station – Saraswatinagar, District

- Raipur (C.G.) for the offence punishable under Section 316 (4) of the Bhartiya Nyaya Sanhita, 2023 (for short BNS).

- 2.** As per the prosecution case, the complainant, a resident of Village Dhvajampur, P.S. Hirabandh, District Bankura, West Bengal, joined Hotel Piccadily Pvt. Ltd., Raipur as Manager on 11.11.2025 and formally took charge from the previous manager, Ranjeet Kumar, on 15.11.2025. Upon assuming charge, he sought the handover ledger and cash collection details, which were stated to be with the applicant, Komal Yadav, serving as Account Manager; however, despite repeated requests, no ledger or proper record of cash collections was furnished till 09.01.2026. Thereafter, upon verification of available records with the assistance of the Junior Account Manager, a discrepancy of ₹40,11,985/- was found unaccounted, along with a missing voucher of ₹1,50,082/-, totaling ₹41,62,067/-. It is alleged that the said amount, collected from various parties on behalf of the hotel, was neither deposited into the official bank account nor reflected in accordance with established accounting procedures, and was dishonestly misappropriated by the previous manager Ranjeet Kumar and the present applicant, thereby constituting criminal breach of trust and embezzlement, in respect of which the applicant has preferred an application for anticipatory bail under Section 438 Cr.P.C.
- 3.** Learned counsel for the applicant would submit that the present applicant is innocent and has been falsely implicated in the instant case on the basis of vague and general allegations. The FIR

appears to have been lodged on misconceived and frivolous grounds without any specific overt act attributed to the applicant. The applicant was merely working as a Junior Accountant and had neither custody nor exclusive control over the cash transactions of the hotel; rather, all cash dealings, customer interactions, vouchers, and cash counter operations were under the direct supervision and control of the then General Manager, Ranjeet Kumar, who left the hotel in November 2025. The dispute, if any, arises out of accounting discrepancies and is essentially civil in nature, which has been given a criminal colour. The hotel accounts were regularly audited, including quarterly GST audits for the past two years, and no misappropriation was ever found against the applicant, who continues to remain in service. As per the FIR dated 22.01.2026, the alleged shortage of ₹40,11,985/- for the period 01.04.2025 to 09.01.2026 along with a missing voucher of ₹1,50,082/- pertains to the period when the General Manager was handling the financial affairs, and the only allegation against the applicant is non-handover of the ledger, which by itself does not constitute criminal breach of trust. The applicant has deep roots in society, is a permanent resident of District Raipur (C.G.), has no criminal antecedents, and there is no likelihood of absconding or tampering with prosecution witnesses. The trial is likely to take considerable time, and continued incarceration would cause undue hardship. The applicant undertakes to cooperate with the investigation and trial and is ready to furnish adequate

surety and abide by any condition imposed by this Hon'ble Court. Hence, it is humbly prayed that the applicant be granted the benefit of bail.

4. On the other hand, learned State counsel for the non-applicant/State, would oppose the bail application of the applicant and submits that the applicant is involved in a serious offence of criminal breach of trust and misappropriation of Rs. 41,62,067/- belonging to Hotel Piccadily Pvt. Ltd. The applicant, being the Junior Accountant entrusted with maintaining financial records and ledger accounts, failed to produce the ledger despite repeated demands, and the audit report reveals that substantial cash collections were not deposited into the hotel's official account. The allegations disclose prima facie involvement of the applicant in a grave economic offence. Considering the magnitude of the amount involved, the stage of investigation, and the possibility of tampering with documentary evidence, it is prayed that the bail application be rejected in the interest of justice.
5. I have heard learned counsel for the parties and perused the case diary.
6. It is observed that the allegations against the present applicant primarily relate to alleged accounting discrepancies amounting to Rs. 41,62,067/- during the relevant period. The applicant was working as a Junior Accountant, and the principal responsibility of handling cash transactions and customer dealings, as reflected in

the FIR itself, was attributed to the then Manager, Ranjeet Kumar. The specific role of the present applicant appears limited to maintenance of ledger records, and no direct recovery has been effected from him.

7. It is further noted that the applicant continues to remain in service, the accounts were subject to periodic audit, and the matter essentially pertains to documentary evidence already in custody of the prosecution. The applicant has no criminal antecedents, is a permanent resident of District Raipur (C.G.), and there is no material to indicate that he is likely to abscond or tamper with evidence. The offences alleged are not punishable with death or life imprisonment, and the trial is likely to take considerable time.
8. Considering the overall facts and circumstances of the case, this Court is of the view that the applicant has made out a case for grant of bail. Accordingly, the bail application deserves to be allowed, subject to appropriate terms and conditions.
9. Accordingly, the instant MCRCA is **allowed** and it is directed that in the event of arrest of the applicant – **Komal Yadav**, on executing a personal bond and one surety in the like sum to the satisfaction of the arresting Officer, he shall be released on bail on the following conditions:-
 - (a) The applicant shall not directly or indirectly make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such fact to the Court.

(b) The applicant shall not act in any manner which will be prejudicial to fair and expeditious trial.

(c) The applicant shall appear before the trial Court on each and every date given to him by the said Court till disposal of the trial.

(d) the applicant and the surety shall submit a copy of his adhaar card along with a coloured postcard full size photo having printed the adhaar number on it, which shall be verified by the trial Court.

(e) The applicant shall not involve himself in any offence of similar nature in future.

Sd/-
(Ramesh Sinha)
Chief Justice

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