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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Reserved on: 12th November, 2025

Pronounced on: 17th February 2026

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CRL.REV.P. 104/2009 & CRL.M.A. 7523/2024

**1. RAMNEEK KANWAR
S/O SH. SURENDER KUMAR**

**2. DHEERAJ KANWR
S/O SH. SURENDER KUMAR**

.....Petitioners

Through: Mr. Sunil Dalal, Sr. Advocate with
Ms. Sangeeta Sondhi, Mr. Daksh Jain,
Mr. Rajiv Singh, Mr. Ankit Rana,
Ms. Shipra Bali, Mr. Sarthak
Malhotra and Mr. Bharat Khurana,
Advocates

versus

**STATE
THROUGH CBI**

.....Respondent

Through: Mr. Utkarsh, APP for the State
Mr. Atul Guleria Adv SPP-CBI with
Mr. Aryan Rakesh, Advocate

CORAM:

HON'BLE MS. JUSTICE NEENA BANSAL KRISHNA

J U D G M E N T

NEENA BANSAL KRISHNA, J.

1. Criminal Revision Petition has been filed by the Petitioners-
Ramneek Kanwar and Dheeraj Kanwar against the Order on Charge dated
26.02.2008 whereby charges under Sections 120B/258/259/260/471/420 IPC



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were directed to be framed against the against the Petitioners in RC No. SIB 2004 E0001, by learned ASJ.

2. The **case of the Prosecution** is that on 20.08.2001, Complainant Vikas Gupta gave a Complaint to SHO, P.S. Daryaganj stating that he along with his father Sudhir Gupta, is doing the business of Property Consultants from 7B Daryaganj, Delhi. In the conduct of his business, they had purchased Non-Judicial Stamp Paper from Tis Hazari Treasury. About two and a half months back, they had received a call from one Shivani of *Capital Services* who offered 1% discount on purchase of Non-Judicial Stamp Paper. She gave them the phone number of her Company of which Mr. Sohail Khan was informed to be the Managing Director and Mansoor Ahmed, as the Manager.

3. The Complainant then placed an order for purchase of Non-Judicial Stamp Paper worth Rs.26,000/-, on that number, to the Company. The Order was taken by Mansoor on telephone and he delivered Non-Judicial Stamp Paper worth Rs.26,000/- in the same evening against which Rs.25,740/- after deducting 1% discount, was paid.

4. On looking at the Stamp Papers, his father had a doubt about their genuineness. They took the Stamp Paper to Tis Hazari Treasury on the next day and were informed that the serial numbers of these Stamp Papers, had not been issued by the Treasury.

5. The Complainant then placed an Order for purchase of Non-Judicial Stamp Paper worth Rs.16,000/- with the same Company, i.e. Capital Services and he also informed the Police about it. The Accused Mansoor came to their office to deliver the Stamp Paper worth Rs.16,000/- and he was apprehended. Case FIR No.0442/2001, P.S. Daryaganj was registered.



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6. The Accused *Mansoor Ahmed* led the raiding party to Flat No. B-39, Pawan Building, Connaught Circus where counterfeit stamps worth Rs.8,35,515/-, was recovered. He also led the Police to Flat No. 333, R.K. Puram, Sector-7 where co-accused Deepak Bhosale and Waseem Shah were found affixing the Stamps on booklet of Ashok Layland Finance Ltd. and Escorts Finance Ltd.
7. The co-accused *Sohail Khan* led to the recovery of cash of Rs.50,000/- from this premises. The booklets and Stamp Papers were also seized. The further recovery of rubber stamp of Delhi Treasury Tis Hazari, rubber stamp of SBI Pune Treasury, rubber stamp of Stamp Office Government of NCT Delhi, seal of Notary Public Mr. Karamjeet Singh, attestation stamps of Notary Public, stamps of Capital Services and Sharp Enterprises, were also recovered. The *first Chargesheet* was filed by the Delhi Police.
8. The matter was transferred for investigation to CBI. During the investigation, it was revealed that the *Accused Dheeraj Kanwar/Petitioner No.2* had opened a current Account No. 3223 on 10.04.2000 in the name of M/s Capital Services as Proprietor, at Jai Lakshmi Cooperative Bank Limited, Fateh Puri, Delhi, which was closed in 2001. Total amount of Rs.21,33,606/- was credited in this Account from the date of opening till the date of closing. The entire amount had been withdrawn by Dheeraj Kumar. He was also maintaining personal Account No. 13692 at Punjab & Sindh Bank, Krishna Nagar, New Delhi. Two cheques totalling to Rs.2.5 lakhs had been deposited in his personal account, from the account of Capital Services.
9. Further investigations conducted by CBI disclosed that Accused Dheeraj Kanwar and his brother Ramneek Kanwar, had supplied foreign bill



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stamps to M/s Atco Flexduct Pvt. Ltd., Vasant Enclave, New Delhi through bills of Capital Services located at Connaught Place, New Delhi, Anand Parbat, New Delhi and Citi Enterprises, Bhikaji Cama Place.

10. **Ramneek Kanwar** was introduced to M/s Atco Flexduct Pvt. Ltd. in July, 1999 as Marketing Executive of M/s Capital Services. He had also introduced his **brother Dheeraj Kanwar** to Ashish Ralhan by stating that M/s City Enterprises was the sister concern of M/s Capital Services. They represented that they were purchasing stamps from Government Treasury Tis Hazari, Delhi.

11. The stamps seized from the premises in Connaught Place and R.K. Puram were sent to India Security Press, Nasik. The Report was received that the sample of Share Transfer Stamps, foreign bill stamps, postage stamp, revenue stamp and insurance stamp, were forged except the foreign bill stamp of Rs.50, postage stamp of Rs.50 *paise* and postage stamp of Rs.25 *paise*. The Non-Judicial Stamps sent to Nasik, were found to be forged except Non-Judicial Stamp of Rs.2 and Rs.5. Special adhesive stamps sent to ISP, Nasik were also found to be forged.

12. Further investigations revealed that Accused **Abdul Karim Telgi** in connivance with **Abdul Hafiz** had floated a Company in the name of Capital Services in Delhi in first half of June, 1996 for circulation of various counterfeit stamp, Government stamps to various Companies and Government accommodations. Co-accused Abdul Hafiz had opened an office at Anand Parbat, New Delhi in March, 1996 and Branch office of Capital Services at South Extension and Barakhamba Road, New Delhi.

13. It was revealed that **Mohammed Abdul Hafiz** recruited Accused person, namely, **Ramneek Kanwar, Dheeraj Kanwar, Sanjay Raina, Amit**



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Kumar and Devender Mahajan and number of other Marketing Executives, for sale of counterfeit stamps in Delhi. Further investigations revealed the specific roles of many of the co-accused person.

14. After the main Chargesheet, 03 *Supplementary Chargesheets* have been filed by CBI against various Accused person. The *Petitioners Ramneek Kanwar and Dheeraj Kanwar had been named in the first Supplementary Chargesheet*. The Petitioners were arrested on 22.06.2004 and were released on Bail on 09.05.2006 and 24.05.2006, respectively. No further recovery was effected pursuant to their disclosure statement.

15. The **learned ASJ vide impugned Order dated 26.02.2008** while noting in detail the conspiracy sale of counterfeit Stamp Paper in the market of which Abdul Karim Telgi and co-accused Abdul Hafiz were the main perpetrators, considered the role of Dheeraj and Ramneek and **directed framing of Charges under Sections 120B/258/259/260/471/420 IPC against the Petitioners along with 09 other co-accused person.**

16. The Petitioners in their present **Revision Petition**, have submitted that CBI had filed a *Revision Petition bearing No.286/2008 against the Order on Charge dated 26.02.2008* wherein it was asserted that all the Accused person be charged under Sections 120B/255 IPC and also claimed that some Accused person have been wrongly discharged under Sections 258/259/260 IPC and made a prayer for setting aside the impugned Order dated 26.02.2008. ***The Revision Petition was dismissed by this Court vide Order dated 19.01.2009.*** The present Petition is being re-filed after Order dated 19.01.2009; factual changes have been made from the Revision Petition that was initially filed.



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17. ***The grounds of challenge are*** that the impugned Order is bad in law as the order for framing of Charges by the learned ASJ against the Petitioners, is based on the same evidence on which other identically placed co-accused persons, namely, *Devender Mahajan, Amit Kumar, Ajay Grover, Jai Manchanda and Sanjay Raina, have been discharged.*

18. In the impugned Judgment, the learned ASJ has relied upon the material, i.e. the statements of the witnesses which show that all the Accused persons including the Petitioners were identically placed, and there was no additional evidence produced by the Prosecution before the learned ASJ, to distinguish the case of the Petitioners from that of the other co-accused who had been discharged.

19. The learned ASJ has recorded that there was sufficient evidence to frame the charges against the Petitioners, but in the next paragraph itself held that Devender Mahajan, Amit, Ajay, Jai Manchanda and Sanjay Raina were in the same position as *Telemarketing Executives*. It was held that there was no evidence against these persons having any knowledge, but it has not been appreciated that Petitioners were identically placed as those who have been discharged.

20. There is no evidence that there was any Agreement between the Petitioners and ***Abdul Karim Telgi*** and others, to do the illegal acts. There is no evidence to show that Petitioners had any knowledge that the Capital Services was dealing in forged and fake Government Stamps and the requisite *mens rea* to prove the culpability of the Petitioners, is absent. Therefore, the learned ASJ erroneously held that there was sufficient evidence against the Petitioners for framing of the charges. *Hence, a prayer is made that the Order on Charge against the two Petitioners be set aside.*



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21. The Petitioners in support of their arguments have filed *Written Submissions* wherein the details of the Prosecution's case have been specified. The Written Submissions are on similar lines as the contentions made in the Petition.

22. Reliance is placed on *Harbeer Singh vs. Sheeshpal*, (2016) 16 SCC wherein it was held that the burden of proving its case beyond reasonable doubt, lies on the Prosecution and it never shifts. Reliance is also placed on *Ajmer Singh vs. State of Haryana*, (2010) 3 SCC 746 wherein it was observed that the *Principle of Parity in criminal law* is where the case of the Accused and that of the co-accused is similar in all respect, then benefit extended to one Accused should be extended to the other co-accused. For this proposition, reliance is also placed on *Akhil Ali Jehangir Ali Sayyed vs. State of Maharashtra*, (2003) 2 SCC 708.

23. The ***Respondent/State through CBI in its Reply to the Revision Petition*** has explained that initially the FIR was registered in P.S. Daryaganj on the Complaint of Vikas Gupta. The primary allegations were of sale and possession of counterfeit stamp Non-Judicial Stamp Papers worth Rs.61,81,119/-. The investigations were transferred to CBI *vide* Order dated 11.12.2003 and the case was registered as RC SIB 2004 E0001 on 09.01.2004, against Sohail Khan and others.

24. Preliminary objections taken are that there is no illegality or impropriety reflecting miscarriage of justice, shown in the impugned Order on Charge. The learned Trial Court has considered the investigations and the submissions of the parties, to conclude that a *prima facie* case is made out against the Accused person.



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25. It is a settled proposition of law that at the stage of charge, it is only a *prima facie* case which is to be considered and no roving inquiry into the merits of the case, need be made. Unless there is any fundamental error or impropriety leading to miscarriage of justice, the Order of the learned ASJ cannot be disturbed.

26. It is further submitted that the investigations revealed that the ***Petitioner-Ramneek Kanwar was part and parcel of the fake stamp network of Accused Abdul Karim Telgi.*** He was actively involved in the process of counterfeiting sale and circulation of papers printed by the network of Abdul Karim Telgi. His role has been fully described in the statements of PW-3 Sonia Arora, PW-4 Ashish Ralhan and PW-30 Ashok Manocha.

27. The further investigations has revealed that Abdul Karim Telgi in connivance with Abdul Hafiz, had floated a Company in the name of *Capital Services in Delhi* in first half of 1996 for circulation of various counterfeit Government Stamps which Share Transfer Stamps, Foreign Bill Stamps, Insurance Stamps, Postal Stamps, Special Adhesive Stamps, Revenue Stamps and Non-Judicial Stamp Papers to various Companies and Government Organizations in Delhi and adjoining areas, about which PW-3 Sonia Arora and PW-24 Rajiv Arora have given their statements.

28. The investigations established that the two Petitioners had supplied Foreign Bill Stamps to M/s Atco Flexduct Pvt. Ltd. through Bills of Capital Services located at Connaught Place, Anand Parbat and Bhikaji Cama Place. Furthermore, the Accused Ramneek Kanwar had introduced himself to the Ashish Ralhan, Sales Manager at M/s Atco Flexduct Pvt. Ltd. in July, 1999 as a Marketing Executive of M/s Capital Services, informing him about the



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office of his Company and that they were selling Government Stamps and Non-Judicial Stamp Papers, including Foreign Bill Stamps, even though they were not having any valid Government Licenses.

29. The Petitioners further misrepresented and played fraud by *representing that they used to purchase the Stamp Paper from the Government Treasury, Delhi located at Tis Hazari*. It was revealed that Capital Services had no Stamp vending License for the sale of Government Stamps. Moreover, individual license for NCT of Delhi was not authorized to sell the Stamp Papers in Noida, Gurgaon, Faridabad and in other parts of the country.

30. It was further revealed that Yamaha Motor Company, Japan had purchased Share Transfer papers worth Rs.1,18,42,000/- from Ramneek Kanwar of M/s Capital Services. During examination of Harminder Chawla & Chawla Associates, Defence Colony, it was established that he had represented himself as a *Government-approved Stamp Vendor* and wanted a written Purchase Order by asserting that it would be necessary to produce it in Tis Hazari Treasury or else the Stamp Paper would not be released.

31. Shares Transfer Stamps worth Rs.1,18,42,000/- were delivered by the Accused Ramneek Kanwar to Luthra & Luthra Office, Barakhamba Road, New Delhi. He had informed that the Stamp Papers had been purchased from Tis Hazari Treasury, after depositing the requisite money through challans and Purchase Orders.

32. During investigation, it was found that no Share Transfer Stamps were issued by the Stamp Office/Treasury in favour of Yamaha Motor Company, Japan either directly or indirectly through M/s Capital Services.



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33. It was further revealed that *Ramneek Kanwar had supplied Foreign Bill Stamps of Rs.34 lakhs during September, 1999 to October, 2000 to M/s Denso Haryana Pvt. Ltd., Gurgaon* by presenting that these Papers had been purchased from Tis Hazari Treasury, though, it was found that the Treasury had never issued such Papers.

34. It was found that *M/s Capital Services was the Sole Proprietorship concern of Dheeraj Kanwar, the younger brother of Ramneek Kanwar, having a Current Account in Ji Lakshmi Cooperative Bank Limited, Fatehpuri, Delhi.* Three cheques of Bank of Tokyo Mitsubishi Ltd. for Rs.2 lakh, Rs.4 lakh, and Rs.1 lakh were credited in M/s Capital Services' Current Account in the bank. These cheques had been issued by M/s Denso Haryana Pvt. Ltd. in favour of M/s Capital Services, for the purchase of Foreign Bill Stamps from the Accused Ramneek Kanwar.

35. The *Accused Dheeraj Kanwar was well-established co-conspirator in the entire fraud* and had played an active role with his brother. He was a beneficiary and had a share in the ill got money with his brother. They have been Chargesheeted in the Supplementary Chargesheet filed by the CBI on 20.08.2004, in the Court of learned ACMM. It is, therefore, submitted that there is no impropriety in the framing of the Charges and the Petition be dismissed.

Submissions heard and record perused.

36. The case of the Prosecution shows that there was a huge scam of sale of fake Stamp Papers, of which Abdul Karim Telgi along with Abdul Hafiz, was the kingpins, who spread the network through their Companies to sell counterfeit Stamp Papers by projecting them to have been purchased from the Government Treasury.



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37. **Ramneek Kanwar** has been found to be running his own firm by the name of **M/s Capital Services** and supplying counterfeit Stamp Papers by claiming that he had obtained them from the Government Treasury. His brother Dheeraj Kanwar was a co-conspirator and was involved with him in the sale of counterfeit Stamp Papers. Not only this, the investigations revealed that they had sold the counterfeit Stamp Papers to various Companies including Foreign Companies and had received money from them, which was credited to their Account. Pertinently, the entire money was withdrawn and the Account closed in the year 2001.

38. There is enough evidence to show the connivance *inter se* the Petitioners to procure and sell counterfeit Stamp Papers, by representing it to be purchased from the Government Treasury.

39. The learned ASJ in his detailed Order, has considered the entire Prosecution evidence to conclude that a *prima facie* case is made out against the Petitioners under Section 120B/258/259/260/271/420 IPC.

40. The **main ground** for seeking discharge is that other Marketing Executives, have been discharged. However, they were discharged as it was found that they were not aware that they were doing marketing in respect of Stamp Papers, etc., which were forged. However, the case against the Petitioners is specific wherein there are allegations of Proprietorship firm in the name of M/s Capital Services having been opened by Ramneek Kanwar, which was supplying counterfeit Stamp Papers and Dheeraj Kanwar, the brother of Ramneek Kanwar, was equally involved in this business.

41. The learned ASJ has, therefore, rightly directed the framing of charge against the Petitioners. There is no infirmity in the impugned Order.



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42. The Revision Petition is accordingly **dismissed**. The pending Applications are also disposed of.

(NEENA BANSAL KRISHNA)
JUDGE

FEBRUARY 17, 2026

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