

being maintained by him at UBL Korangi K-area, Karachi. It is further case of the prosecution that applicant Muneer Ahmed Khan provided stock without Government contract vehicle for embezzlement to the tune of Rs.1,100,140/- totaling Rs.1,418,140/-. Accused Syed Danish transferred USC embezzlement funds in the Bank account of Applicant Mansoor Ahmed Khan ex-Warehouse Incharge Branded USC South Region Karachi to the tune of Rs.1,512,374/-. It is further case of the prosecution that applicant Mansoor Ahmed Khan provided USC stock without Government contract vehicle for embezzlement to the tune of Rs.5,008,974/-, totaling Rs.6,521,348/- and Applicant Zulfiqar Soomro, Junior Account Assistant USC, South Region Karachi, entered less amount in the Store Inventory Control Ledger in connivance with accused Syed Danish Ali ex-Store Incharge USC Pakistan Secretariat, thus embezzled Rs.1,322,946/-.

3. Learned counsel for the applicant Muneer Ahmed, inter alia, contended that applicant Muneer Ahmed was Incharge of Warehouse Commodities/Sugar USC South Region, Karachi and he had provided stock to the lawful persons of USC on the basis of legal demands and record to this effect was also maintained. Counsel for applicant Mansoor Ahmed contended that applicant was working under the supervision of Area Manager and actually the said Area Manager was responsible for embezzlement, if any but the applicant without any proof has been booked in the present crime. It is contended on behalf of applicant Zulfiqar Ali that no specific role has been assigned to him in the FIR. However, all the counsel unanimously contended that the applicants have been falsely implicated in the present crime; that there is delay of 06 years in lodging of the FIR for which no plausible explanation has been furnished by the prosecution; that co-accused Shahid Murtaza and Naseem Afsar have already been granted pre-arrest bail, hence as per rule of consistency, applicants are also entitled for the same relief. Lastly, it is contended that case of applicants requires further probe, therefore, the applicants are entitled for the grant of post arrest bail. Reliance is placed upon the case reported as **2003 YLR 516, 2015 YLR 1810, 2020 MLD 1921 and PLD 2002 S.C 46.**

4. Learned Assistant Attorney General while opposing the grant of bail to the applicants contended that sufficient material is available on record to connect the applicants with the commission of crime; that applicants Muneer Ahmed and Mansoor Ahmed have not denied to have received amounts in their personal bank accounts from the bank account of co-accused Danish Ali; that applicant Zulfiqar Soomro remained posted on various positions in USC and he was beneficiary as ledgers and registered deliberately mentioned less opening balance in the books of accounts by tempering and forging the record and falsification of books of accounts; that the prosecution witnesses in their statements recorded under Section 161 Cr.P.C have fully implicated the applicants in the commission of the offence; that the applicants have failed to point out any ill-will or enmity against the complainant or the officials of the FIA; that the case of co-accused who have been granted pre-arrest bail is totally different from the case of the present applicants, hence rule of consistency is not applicable in the instant matters. Lastly, he submitted that the applicants are not entitled for grant of bail.

5. Heard and perused the record.

6. Perusal of record shows that applicant Muneer Ahmed while posted as Incharge of the warehouse Commodities/ Sugar, USC South Region Karachi, illegally and unlawfully supplied the commodities to co-accused Syed Danish Ali Ex-Incharge Store Pakistan Secretariat South Karachi without any demand orders and prepared SDNs. Applicant Muneer Ahmed also gave bulk quantity stock to him as well as private agent Mujeeb-ur-Rehman (absconding accused), which stock was sold out in open market being subsidiary items while applicant Muneer Ahmed received proceeds in his personal bank account from account of accused Syed Danish Ali to the tune of Rs.318,000/-. When asked to the learned counsel for the applicant Muneer Ahmed as to why amounts were transferred from the bank account of co-accused Syed Danish Ali in the account of applicant Muneer Ahmed, counsel for the applicant could not give any reply. It has further come on record that FIA Corporate Crime Circle, Karachi has also lodged another FIR bearing Crime No. 01/2021 against applicant Muneer Ahmed for offence under Sections 3 & 4 of

Anti-Money Laundering Act 2010, wherein a huge sum of Rs.109,862,247/- have been credited in the account of applicant Muneer Ahmed.

7. With regard to the case of applicant Mansoor Ahmed, it is observed that he was serving as Incharge Warehouse Branded Goods USC, South Region, Karachi and during the tenure, applicant Mansoor Ahmed dispatched frequent deliveries without written demands to the stores and co-accused Syed Danish Ali. It has further come on record that an amount of Rs.15,12,374/- was transferred from the bank account of co-accused Syed Danish Ali to the bank account of applicant Mansoor Ahmed and learned counsel for applicant could not justify receipt of such amount in the account of the applicant Mansoor Ahmed.

8. Now I come to the case of applicant Zulfiqar Soomro, who was Junior Accounts Assistant, USC and it is the case of prosecution that he deliberately mentioned the less opening balance of Rs.25,81,860/- on 18.10.2012 instead of showing actual amount of Rs.45,87,802/-, thus applicant Zulfiqar Soomro tempered the ledgers and registers in collusion and connivance with other co-accused. It is further observed that PW Mahfooz Khan Accounts Officer USC South Karachi fully implicated the applicant in concealing the stocks of USC in order to extend favour to co-accused Danish Ali.

9. From perusal of record, it transpires that the case of the prosecution is based upon documentary evidence, which is also involving transactions in the bank accounts of the applicants. Explanations furnished by the counsel for the applicants could only be best attended by the trial Court. In the case of **Saima Ashhiq Javed Vs The State through Attorney General of Pakistan Lahore and another (2020 SCMR 1160)**, the allegation against the applicant was that she provided space to the embezzled amounts in her bank account. However, after declining anticipatory bail, she approached the Honourable Supreme Court for same relief, but the Honourable Supreme Court has declined the same by observing that:

“3. It would be less than expedient to comment upon the arguments assailing evidence, comprising documented transactions involving bank accounts including one operated by the petitioner; her denials/ explanations is a business to be best attended by the trial Court. Despite a generous opportunity, learned counsel has not been able to point out any mala fide lurking behind the intended arrest. Law does not confer immunity on the petitioner on account of her gender and as such she is required to make out a case for judicial protection; a prima facie nexus compounded by a conduct far from being enviable. Petition fails. Leave declined.”

10. It is further observed that in the present case P.Ws in their statements recorded under Section 161 Cr.P.C have fully implicated the applicants with their specific roles. With regard to the case of accused Shahid Murtaza and Naseem Afsar, it is totally different from the case of the present applicants as both the accused were not held responsible in the Special Audit report of store accounts USC Karachi South Region and they were also exonerated in the Departmental inquiry proceedings, therefore, rule of consistency is not applicable in the instant case. The counsel for the applicants have also failed to point out any enmity or ill-will with the complainant or the I.O to falsely implicate the applicants in such a heinous offence.

11. After tentative assessment of the material available on record, I have no hesitation to hold that there are reasonable grounds to believe that the applicants have committed the offences as alleged against them and caused loss to the national exchequer. So far as the question of further inquiry, it is well-settled proposition of law that every hypothetical question which can be managed would not make the same a case of further inquiry simply for the reason that same can be answered by the trial subsequently after evaluation of evidence. Accused in order to release on bail must show that there is no reasonable ground to believe that he has committed the offence as alleged against him. Mere possibility of further inquiry which exists almost in every criminal case is no ground for treating the matter as of further enquiry. While deciding the bail application, the courts need not to enter into upon detail appreciation and examination of evidence, however, the question cannot be decided in vacuum and the courts have to look at the material available to form a tentative opinion as to whether the accused is prima

facie connected with the offence. The case-law relied upon by the learned counsel for the applicants are distinguishable from the facts of instant case and hence are not applicable.

12. For the above stated reasons, the bail applications are dismissed. However, it is clarified that observations made in this order are tentative in nature and same shall not prejudice the case of either party.

J U D G E

Sajid