

IN THE HIGH COURT OF SINDH, BENCH AT SUKKUR.

1. Crl. Bail Application No. S- 507 of 2026

Applicant: Muhammad Amir son of Muhammad Slaeem Solangi through M/s Mujeeb-ur-Rehman Malano and Syed Naimatullah Shah, Advocates.

Complainant: Through Mr. Ghulam Ali Bozdar, Advocate.

The State **Through** Mr. Asadullah Rajper, Assistant Attorney General Pakistan.

2. Crl. Bail Application No. S- 587 of 2026

Applicant: Zulfiqar Ali son of Wahid Bakhsh Soomro through M/s Shahid Ali Memon and Ms. Rizwana Jabeen Siddiqui, Advocates.

Complainant: Through Mr. Ghulam Ali Bozdar, Advocate.

The State **Through** Mr. Asadullah Rajper, Assistant Attorney General Pakistan.

Date of hearing: 01-10-2026.

Date of Order: 08.10.2026

ORDER.

Suresh Kumar, I --- Through this common order I intend to dispose of two bail applications separately filed on behalf of above-named applicants/accused, arising out of same crime No. 07/2026, offence u/s 409, 420, 468, 471, 109,34 PPC read with Section 5(2) PCA, 1947.

2. The facts of the instant case as depicted in the FIR lodged by HR Admin Director SEPCO, Sukkur, are as under: -

“The instant case is the outcome of Enquiry No.49/2025 initiated on the basis of written complaint submitted by HR & ADMIN Director SEPCO Sukkur vide its letter No. CEO/SEPCO/SUK/M/(HR)A-21, 82-85 Dated 04-09-2025,

regarding serious allegations of corruption and corrupt practices and misappropriation in the government amount collected/received against the payment of electricity bill in Revenue Office (RO) Sukkur for months of April, May and June 2025. During enquiry, the record was obtained from SEPCO Head Office Sukkur, MIS Section and the concerned Bank. The same was scrutinized. During the course of enquiry, it has come on surface that accused namely 1. Zulfiqar Ali Soomro having CNIC No.45504-9512809-7 and 2. Muhammad Amir Solangi having CNIC No. 45502-3259200-5, 3. Karamat Ali having CNIC No. 38101-8211736-1 dishonestly manipulated the officials MIS feeding system and resultantly inflated collection figures by preparing fabricated CP forms and entering excess amounts in CP 48 statements. Against these inflated figures, lesser amounts were actually deposited in the bank account causing wrongful loss to public exchequer. The Cash Posting Incharge failed to produce record including bank scrolls, stubs and supporting documents, which indicates deliberate concealment and misappropriation. As per complaint it was reported by the Finance Director SEPCO that a shortfall of Rs. 12,339,727/- was observed in the accounts of RO Sukkur. The remittances reflected in the bank statements were found significantly less than the collections in CP-48 statements. The comparative discrepancy is as follows:

- April,2025 Rs.197,422/-
- May,2025 Rs.6451,585/-
- June,2025 Rs.5,690720/-

Above facts constituted offences U/S 409, 420, 468, 471, 109, 34, 109 PPC read with section 5(2) PCA 1947 against accused Zulfiqar Ali Soomro, 2. Muhammad Amir, 3. Karamat Ali and 4. Soojal Kumar. The role of other officers/officials of MIS staff, Finance department, bank staff and others will be determined during investigation as when material comes on record.”

3. The applicants initially sought post-arrest bail from the Court of the learned Special Court (Central) Sukkur, which was dismissed vide order dated 19.05.2026. Aggrieved by this dismissal, the applicants have approached this, Court.

4. I have heard the learned counsel appearing on behalf of the applicants/accused and the learned Assistant Attorney General assisted by counsel for complainant. Learned Assistant Attorney General and counsel for complainant strongly opposed for grant of post arrest bail.

5. Having given due to considerations to the arguments of learned counsel for the parties and perused the relevant record. From perusal of FIR, it reveals that there is allegation against the applicants/accused persons and co-accused Karamat Ali and Soojal Kumar acted in connivance with each other and dishonestly and fraudulently manipulated the officials MIS feeding system resultantly inflated collection figures by preparing fabricated CP forms and entering excess amounts in CP 48 statements, thereby causing short fall/loss amounting to Rs. 12,339,727/- to the exchequer. In the FIR, there is general allegations against all the applicants/accused. From the material collected by the I.O, it reveals that witnesses namely Kaleemullah (consumer), Muhammad Faizan(consumer), Syed Umair Hussain (consumer), and Ghulam Mustafa

(consumer), directly implicated Soojal Kumar in their statements. However, co-accused Soojal Kumar has already been granted bail before arrest by the learned trial Court vide order dated 19-05-2026, and the case of present applicants/accused is on much better footings. It is well settled that for the purpose of disposal of bail, tentative assessment is to be made and no deeper appreciation is allowed. In cases where reasonable doubt arises with regard to implication of accused in a crime, he should not be deprived of such benefit in bail. In present case, above referred witnesses/consumers, have not directly implicated the present applicants/accused, while there is no other direct evidence against the applicants/accused except transaction documents, therefore case against applicants falls within the ambit of further inquiry as envisaged under Section 497 (2) Cr. P.C. In similar circumstances, this Court in case of Azeem Javed and other v. The State (2025 YLR 1805), has held as under:-

“S. 497---Penal Code (XLV of 1860), Ss. 406, 409, 420, 468, 471 & 109---Prevention of Corruption Act (II of 1947), S. 5(2)---Criminal breach of trust, cheating, using forged documents and misconduct---Bail, grant of---Case not falling in prohibitory clause---Tentative assessment of evidence--Benefit of doubt---Accused persons sought their bail after arrest on the plea that offences were not covered under prohibitory clause of S. 497, Cr.P.C.---Validity--- Court cannot go beyond the facts of the case and has to restrict itself to the material placed by prosecution---For the purpose of disposal of bail application tentative assessment is to be made and no deeper appreciation is allowed---In cases where reasonable doubt arises with regard to implication of accused in a crime he should not be deprived of such benefit even at bail stage---Case did not fall in prohibitory clause of S.497(1) Cr.P.C. nor the authorities could show any such circumstance or conduct of accused persons that would bring their case under exception to the rule of granting bail in such offences---Guilt of accused persons was yet to be determined at trial---Investigation was completed and interim challan was submitted---There was no indication that accused persons would either interfere in investigation or tamper with evidence--- No

useful purpose would be served by keeping accused persons in jail--- Bail was allowed, in circumstances."

6. Moreover, the prosecution case is based upon documentary evidence against the present applicants/accused, which are already in possession of prosecution, therefore there is no likelihood of tempering with the evidence. In this regard reliance is placed on the case of Saeed Ahmed v. The State (1996 SCMR 1132) in which Hon'ble Supreme Court has been pleased to hold as under:-

"S. 497---Penal Code (XLV of 1860), S.406/420/468/471/409--- Constitution of Pakistan (1973), Art.185(3)---Bail, grant of---Case against accused entirely depended upon documentary evidence which was in possession of the prosecution and there was no possibility of tampering with the same---Petition for leave to appeal was converted into an appeal and the accused was admitted to bail in circumstances"

7. Apart from above, the applicants/accused are in custody for about 06 months and case has not been concluded, therefore no useful purpose will be served by keeping the applicants/accused in the jail for an indefinite period.

8. For the reasons stated above, and guidance taken from the above case laws, I am of the considered view that the applicants/accused have made out the case for grant of bail, therefore, they are granted bail, subject to furnishing a solvent surety in the sum of Rs. 100,000/- (Rupees One Lac) each with a P.R. bond in the like amount to the satisfaction of the trial Court.

9. It is important to note that the above observations are tentative in nature and will not prejudice the case of either party.

J U D G E