

**SUPREME COURT OF AZAD JAMMU AND KASHMIR**

[Appellate Jurisdiction]

**PRESENT:**

**Ch. Muhammad Ibrahim Zia, C.J.**

**Ghulam Mustafa Mughal, J.**

Cr. Appeal No.03 of 2019

(Filed on 12.01.2019)

Muhammad Imtiaz s/o Muhammad Hafeez, r/o Sarhota,  
Tehsil Khoiratta, District Kotli, presently confined in  
Central Jail Mirpur.

....APPELLANT

**VERSUS**

Ehtesab Bureau of Azad Jammu & Kashmir through  
Chief Prosecutor/Deputy Chief Prosecutor Ehtesab  
Bureau, Azad Jammu & Kashmir.

.....RESPONDENTS

[On appeal from the Judgment of the High Court dated  
28.12.2018 in Criminal Misc. No.81 of 2018]

FOR THE APPELLANT: Mr. Riaz Naveed Butt,  
Advocate.

FOR THE RESPONDNET: Sardar Amjad Aslam,  
Chief Prosecutor, Ehtesab  
Bureau.

*Date of hearing:* 23.01.2019.

**JUDGMENT:**

**Ghulam Mustafa Mughal, J.**— The titled appeal has been filed against the judgment dated 28.12.2018, passed by the Azad Jammu & Kashmir High Court in Criminal Misc. No.81 of 2018. Today, the PLA as well as application for interim relief was fixed for hearing but as the matter of suspension of the sentence was involved and in view of proposed relief, the same is converted into appeal, heard and is disposed of as such.

2. The precise facts forming the background of the captioned appeal are that the Azad Jammu & Kashmir Ehtesab Bureau filed a reference under section 21 of the Ehtesab Bureau Act, 2001, before the learned Ehtesab Court on 23.10.2014. It was stated that an application was received from the National Bank on 28.04.2011, whereby, allegations of embezzlement were levelled against the convict-appellant, herein. It was further stated that on

04.05.2011, the Chairman Ehtesab Bureau (time) deputed Ch. Zulqarnain, SP, to inquire into the matter. It was alleged that after proper investigation, the convict-appellant, herein, has been found guilty of embezzlement of huge amounts by transferring the same from different account holders' accounts to his own fake accounts illegally. It was further alleged that besides embezzlement, the convict/appellant, herein, being Manager National Bank Sarhota Branch has been found in changing the non-financial data of the Bank. It was also alleged that during investigation the convict/appellant, herein, has been found involved in issuing fake bank statements by changing the title of the accounts. It was further alleged that it has been found that the convict/appellant, herein, has embezzled an amount of Rs.1,20,91,000/- from which Rs.64,90,000/- have been recovered and rest of the amount is recoverable. It was stated in the reference that commission of offences under section 419, 420,

467, 468, 471, 406 and 409, APC, and 10/11, Ehtesab Bureau Act, 2001, has been amply proved against the convict/appellant, herein, hence, he may be dealt with in accordance with law. The learned trial Court after necessary proceedings, vide judgment dated 17.09.2018, convicted the appellant, herein, and awarded him sentences; under section 409, APC, 3 years' Rigorous Imprisonment along with fine of Rs.300,000/-, under section 420, APC, 2 years' Rigorous Imprisonment alongwith fine of Rs.50,000/-, under section 467, APC, 5 years' Rigorous Imprisonment alongwith ifne of Rs.300,000/-, under section 468, APC, 3 years' Rigorous Imprisonment alongwith fine of Rs.200,000/-, under section 471, APC, 2 years's Rigorous Imprisonment alongwith fine of Rs.50,000/-, under section 11 of the Ehtesab Bureau Act, 2001, 5 years Rigorous Imprisonment alongwith fine of Rs.100,000/- and in case of non-payment of fine he shall undergo one year's simple imprisonment.

The convict/appellant, herein, felt aggrieved from the judgment dated 17.09.2018, passed by the Ehtesab Court and challenged the same before the Azad Jammu & Kashmir High Court by way of appeal on 24.09.2018. Along with the appeal an application for suspension of the sentence was also filed which after necessary proceedings, through the impugned judgment dated 28.12.2018, has been dismissed by the learned Division Bench of the High Court.

3. The captioned appeal has been filed against the impugned order dated 28.12.2018, whereby, the bail has been refused to the convict/appellant, herein. We have heard the learned Advocate for the appellant as well as Chief Prosecutor Ehtesab Bureau. In view of the proposed decision, the arguments of the learned counsel for the parties need not to be reiterated. Suffice it to observe that the appeal of the convict is pending before the division bench of the Azad Jammu & Kashmir High Court which under section 40 (2) of

the Ehtesab Bureau, Act, 2001, is liable to be disposed of within a period of 30 days from filing of appeal, therefore, without embarking upon the merits and demerits of the case, this appeal is disposed of with the direction to the High Court to decide the appeal of the convict/appellant, herein, pending before it within the above stated period from receipt of this order.

The appeal stands decided in the term indicated above.

Mirpur.  
23.01.2019

**JUDGE**

**CHIEF JUSTICE**