IN THE HON'BLE HIGH COURT OF PUNJAB AND HARYANA, AT CHANDIGARH

CWP No. 37470 of 2026

In Re:

Shri Baba Mastnath Ayurvedic College and anr ...Petitioner

v.

Union of India and ors ...Respondents

INDEX

Sr No.	Particulars	Date	Page No.
1.	Verification Report/Certification in compliance of the order dated 13.11.2026	14.11.2026	1-9
2.	Annexure A.1 (Letter issued by Canara Bank)	13.11.2026	10
3.	Annexure A.2 (Email forwarding the records)	13.11.2026	11
4.	Annexure A.3 (Clarification Email)	14.11.2026	12

CHANDIGARH

DATE: 14.11.2026

(R.KARTIKEYA)

ADVOCATE

IN THE HON'BLE HIGH COURT OF PUNJAB AND HARYANA, AT CHANDIGARH

CWP No. 37470 of 2026

In Re:

Shri Baba Mastnath Ayurvedic College and anr ...Petitioner

v.

Union of India and ors ...Respondents

Verification Report/Certification in compliance of the order dated 13.11.2026

RESPECTFULLY SHOWETH:

1. That vide order dated 13.11.2026 passed by this Hon'ble High Court of Punjab and Haryana, the undersigned was directed to verify and approve the bank statements of the teachers mentioned at Serial Nos. 4 to 12 and to communicate such verification and approval to the Counsel for Respondent No.4.

2. That the order dated 13.11.2026 further records that the attested copies of the bank statements of the teachers shall be handed over to the office of the undersigned for verification regarding salary payment.

3. That in compliance of the directions contained in the order dated 13.11.2026, the College forwarded an email dated 13.11.2026 at 6:44 PM through the Principal, Shree Baba Mastnath college, Asthal Bohar, Rohtak, Haryana. A copy of the email is annexed hereto as **Annexure A.1**.

4. That the email contains a certificate dated 13.11.2026, issued by the Canara Bank, Asthal Bohar Branch stating that "Shri Baba Mastnath University" is maintaining their institution accounts with the Branch and the total salary amount for all university employees is

debited from the university's bank account in a single transaction and transferred individually to the employee's respective bank accounts through Blue Salary Upload Files. A copy of the certificate dated 13.11.2026 is annexed hereto as **Annexure A.2**.

5. That based on the information provided vide email dated 13.11.2026 (Annexure A.1), the teacher wise detail is as under:

5.1 Mrs. Arati Abhaykumar Shinde

a) A file containing 12 pages, which include attested copies of the salary statement for the Financial Year 2026-27 and 2025-26, along with TDS Deduction Certificate, i.e Form No.16 and attested copy (By Chartered Account) of Bank Account statement of SBI, Solapur, Pune was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 14.07.2025 and the salary has been credited to her account from July, 2025 onwards upto October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS.

c) The account statement supplied reveals that the first entry of credit is on 15.11.2025, for an amount of Rs.55,161/- while the salary statement certificate states that Rs.1,25,855/- was paid for November, 2025 and Rs. 90,000/- for the month of October, 2025.

d) The amount credited for the subsequent months upto 16.03.2026, however, match with the Salary Statement Chart.

e) No statement of account post 30.03.2026 has been provided. Hence, the subsequent payments cannot be verified. On a query raised, the College forwarded the complete account statement post 31.03.2026. On verification thereof, the payments made are found to **match** with the Salary Slip. The subsequent email sent is annexed hereto as **Annexure A.3**.

5.2 <u>Mr. Ashish Champalal Pitale</u>

a) A file containing 16 pages, which include attested copies of the salary statement for the Financial Year 2026-27 and 2025-26, along with TDS Deduction Certificate, i.e Form No.16 and attested copy of account statement of HDFC, Mau Nath Bhanjan, Uttar Pradesh was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 07.05.2025 and the salary has been credited to his account from July, 2025 onwards upto October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS.

c) The account statement supplied and the salary certificate and verified and found to be correct upto April, 2026. However, for May, 2026, the certificate states that salary of

Rs. 80,000/- was paid. However, the corresponding entry on 16.06.2026 is for an amount of Rs. 40,722/- only.

d) All other entries upto October, 2026 **match** with the Salary Statement supplied.

5.3 **Dr. Chakrahari Anandavardhan Raju**

a) A file containing 16 pages, which include attested copies of the salary statement for the Financial Year 2026-27 and 2025-26, along with TDS Deduction Certificate, i.e Form No.16 and attested copy (By Chartered Account) of Axis Bank was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 14.07.2025 and the salary has been credited to his account from July, 2025 onwards upto October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS.

c) The account statement supplied reveals that correspondence amounts reflected in the Salary Statement are verified to be **matching and correct**.

5.4 **Dr. Gautami Desai**

a) A file containing 33 pages, which include attested copies of the salary statement for the Financial Year 2023-24, 2024-25, 2025-26 and 2026-27, along with TDS Deduction Certificate, i.e Form No.16 and attested copy of the

account statement of Canara Bank, Ashtal Bohar was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 17.02.2023 and the salary has been credited to her account from April, 2023 onwards upto October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS.

c) The account statement supplied **matches** with the Salary Statement certificate.

5.5 Dr. Ketan Shankar Kumbhar

a) A file containing 54 pages, which include attested copies of the salary statement for the Financial Year 2026-27 and 2025-26, along with TDS Deduction Certificate, i.e Form No.16 and attested copy (By Chartered Account) of the Bank Account statement of HDFC, Loni Kalbhor, Pune was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 07.05.2025 and the salary has been credited to his account from July, 2025 onwards upto October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS.

c) The account statement supplied **matches** with the Salary Statement certificate.

5.6 Dr Rajesh Yadav

a) A file containing 42 pages, which include attested copies of the salary statement for the Financial Year 2023-24, 2024-25, 2025-26 and 2026-27 along with TDS Deduction Certificate, i.e Form No.16 and attested copy of the Bank Account statement of Canara Bank, Asthal Bohar was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 17.02.2023 and the salary has been credited to his account from April, 2023 onwards upto October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS and occasion refection of the TDS deductions for a few months.

c) The account statement supplied **matches** with the Salary Statement certificate.

5.7 <u>Dr. Sachin Gopaldas Rohani</u>

a) A file containing 114 pages, which include attested copies of the salary statement for the Financial Year 2026-27 and 2025-26, along with TDS Deduction Certificate, i.e Form No.16 and attested copy (By Chartered Account) of the Bank Account statement of Union Bank, Pimpri was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 07.07.2025 and the salary has been credited to his account from July, 2025 onwards upto

October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS.

c) The account statement supplied matches with the Salary Statement certificate for the credits from March, 2026 onwards. The salary allegedly paid prior thereto, cannot be traced and verified.

d) On seeking clarification, the college vide email Annexure A.3, stated that the teacher had taken advance salary for the treatment of his father and an amount of Rs. 2,25,000 was credited to his account on 08.07.2025 and 09.07.2025. It is verified and found to be correct that the aforementioned amount was deposited in two different transactions. Yet, the amount of Rs. 4,50,000/- even if treated as advance salary **does not match** with the salary statement which reflects payment of Rs. 6,88,703/-. Furthermore, the Salary Chart does not describe any such advance payment.

5.8 <u>Dr. Sushant Vijay Giri</u>

a) A file containing 63 pages, which include attested copies of the salary statement for the Financial Year 2026-27 and 2025-26, along with TDS Deduction Certificate, i.e Form No.16 and attested copy of the Bank Account statement of HDFC, Sangamner, Maharashtra was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 07.05.2025 and the salary has been credited to his account from July, 2025 onwards upto October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS.

c) The account statement supplied **matches** with the Salary Statement certificate, expect for a minor variation in the amount shown to be credited for the month of September, 2026, which is stated to Rs.84,019/- in the Salary Statement and the corresponding entry as per the account statement is Rs. 81,352/-

5.9 <u>Dr. Suverna Limbajo Mundhe</u>

a) A file containing 16 pages, which include attested copies of the salary statement for the Financial Year 2026-27 and 2025-26, along with TDS Deduction Certificate, i.e Form No.16 and attested copy (By University) of the Bank Account statement of HDFC, Mau Nath Bhajan, Uttar Pradesh was received.

b) The Salary Statement certified by the CA states that the teacher had joined on 07.05.2025 and the salary has been credited to the account from July, 2025 onwards upto October, 2026. The salary statement reflects different amount paid all throughout and zero deduction as TDS.

c) The account statement supplied **matches** with the Salary Statement certificate.

6. That is hence, verified and found that the Salary Statement and Account Statement of **5 teachers**, namely,(i) Dr. Suverna Limbajo Mundhe, (ii) Dr. Chakrahari Anandavardhan Raju, (iii) Dr. Gautami Desai, (iv) Dr. Ketan Shankar Kumbhar, (v) Dr. Rajesh Yadav are found to be completely in order and verified to be **correct**. There are discrepancies in the amount reflected in the Salary Statement and Account Credits of **3 teachers,** namely, (i) Mrs. Arati Abhaykumar Shinde, (ii) Mr. Ashish Champalal Pitale and (iii) Dr. Sushant Vijay Giri. However, the salary for the disputed period was credited for a different figure, as mentioned against their respective names. There is **no verifiable data** to support the Salary Statement of Dr. Sachin Gopaldas Rohani, the period prior to 31.03.2026 and the subsequent clarification submitted by the College also does not match with the Salary Statement supplied.

7. That in compliance of the order dated 13.11.2026, a copy of the report is being forwarded to the Ld. Counsel for Respondent No.4, for proceedings in accordance with the directions contained in the order dated 13.11.2026. The original copy is retained for submission before the Hon'ble High Court.

CHANDIGARH
DATE: 14.11.2026

(R.KARTIKEYA)
ADVOCATE

Annexure A-1

केनरा बैंक Canara Bank
भारत सरकार का उपक्रम
A Government of India Undertaking
Together We Can

Ref:CB-2031/11-2026/BMU/04

Date:13/11/2026

TO WHOMSOEVER IT MAY CONCERN

Dear Sir/Madam,

This is to certify that Shri Baba Mastnath University, Asthal Bohar, Rohtak is maintaining their institution accounts with our Asthal Bohar Branch. The total salary amount for all university employees is debited from the university's bank account in a single transaction and thereafter salaries are transferred individually to employee's respective bank accounts through the GEFU-Excel (Bule Salary Upload File). This process is commonly known as Bulk Salary Payment to salary disbursement through bank upload file.

This letter has been issued on specific request of the customer.

Regards,

केनरा बैंक Canara Bank D.P. Code 2031 अस्थल बोहर Asthal Bohar

Bank Manager

True copy
Adv.

Annexure A-2 11

Kartikeya Iyer <kartikeya05@gmail.com>

ject- compliance of the order dated 13/11/2026 passed in CWP-37470-2026 by Punjab & Haryana high court, Chandigarh

HMN Ayurvedic College <sbmnayc@gmail.com>
Kartikeya Iyer <kartikeya05@gmail.com>, Akshay Bansal <Advocate.akshaybansal@gmail.com>

Fri, Nov 13, 2026 at 6:44 PM

Respected sir

Sir, in compliance of the order dated 13/11/2026 passed in CWP-37470-2026 by the Punjab & Haryana high court, Chandigarh we are furnishing the bank statements of the teaching faculty/doctors daily certified by the chartered accountant.
It is respectfully submitted that along with the bank statements of the teachings faculty/doctors we have annexed FORM 16 and FORM 26. Kindly consider the same.
Regards
Principal
Shree Baba Mastnath college
Asthal bohar, Rohtak, Haryana.

- Adobe Scan 13 Nov 2026.pdf
- Arati 102856.pdf
- Ashish 102860.pdf
- Chakrhari 102858.pdf
- Gautami Desai 101689.pdf
- ketan 102854.pdf
- Rajesh Yadav 101690.pdf
- Sachin Gopaldas 102858.pdf
- Salary Statement 3.pdf
- Salary Statement 3Year.pdf
- Salary Statement 2026-27.pdf
- Sushant Vijay Giri 102851.pdf
- Suverna 102849.pdf

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Shri Baba Mastnath Ayurvedic College,
Asthal Bohar, Rohtak, Haryana.

True copy
Akshay
Adv

Gmail

Annexure A-3 12

Kartikeya Iyer <kartikeya05@gmail.com>

Subject- compliance of the order dated 13/11/2026 passed in CWP-37470-2026 by the Punjab & Haryana high court, Chandigarh

SBMN Ayurvedic College <sbmnayc@gmail.com>
To: Kartikeya Iyer <kartikeya05@gmail.com>
Cc: Akshay Bansal <Advocate.akshaybansal@gmail.com>

Sat, Nov 14, 2026 at 10:56 AM

Respected Sir,

In continuation of previous mail hereby sending

1. Clear copy of the certificate issued by the Canara Bank dated 13.11.2026.
2. Account statement of Mrs. Arati Abhaykumar Shinde after 31.03.2026.SBI from 01.04.2026 to 11.11.2026.
3. Salary credits in the account of Dr. Sachin Gopaldas Rohani before 31.03.2026 in Union Bank of India on 08.07.2025 amount 2,25,000 again on dated 09.07.2025 amount of 2,25.000. Taken as advance salary for his cancer-ridden father's treatment in the event of a lung transplant. His request letter and medical records are attached for reference.

Regards, please find attachment

Principal
Shree Baba Mastnath college
Asthal bohar, Rohtak, Haryana.
[Quoted text hidden]

9 attachments



sachin request.jpeg
100K

CANRA_13024_Stamped (2).pdf
369K

Abhay_SBI_1_Stamped.pdf
1691K

sachin advance salary.pdf
238K

lung transplant..pdf
258K

college Canara Bank.pdf
407K

Ca lung CELL FREE.pdf
1826K

SACHIN_STATEMENT.pdf
1084K

SACHIN_STATEMENT_Stamped.pdf
1083K

True copy
Akshay
Adv.