

**Court No. - 10**

**Case :-** CRIMINAL MISC. WRIT PETITION No. - 9847 of 2023

**Petitioner :-** Abhishek Singh And Another

**Respondent :-** State Of U.P. Thru. Addl. Chief Secy. Home Govt. Lko. And Others

**Counsel for Petitioner :-** R.N. Shukla, Suchindra Yadav

**Counsel for Respondent :-** G.A., Ashish Kumar, Raj Kumar Pandey

**Hon'ble Mrs. Sangeeta Chandra, J.**

**Hon'ble Karunesh Singh Pawar, J.**

1. Heard learned counsel for the petitioners, learned A.G.A. for the State Respondents and Sri Ashish Kumar, Advocate who has appeared on behalf of the opposite party no.3.
2. A short counter affidavit has been filed by learned counsel for the opposite party no.3, which is taken on record.
3. It has been submitted by learned counsel for the petitioners that the petitioners are Directors of a Company by the name of M/s One Key Technology (Pvt.) Ltd. and they design websites for their clients. The opposite party no.3. is the Director of the Global Meteorico Consumatore Private Limited Company and they had engaged the petitioners company for developing/designing a website for them.
4. As per the F.I.R., the opposite party no.3 had paid a sum of Rs. 4,50,000/- for designing of the website and a sum of Rs. 27,000/- for G.S.T. from the account of the Company, namely, Global Meteorico Consumatore Private Limited Company and one Swaraj Integration on 14.07.2022 and 30.09.2022, but the petitioners company did not design the website for them and prepared a forged bill of Rs. 2,00,000/-. It has also been alleged that they have misappropriated a sum of Rs. 27,000/- which was taken from the opposite party no.3 as G.S.T.
5. Learned counsel for the petitioners says that the petitioners have been falsely implicated, they are giving G.S.T. to the Authorities concern and copies of such G.S.T. payment receipts have been filed as annexure no.-04 to the writ petition.
6. Learned counsel for the private respondents has pointed annexures from his short counter affidavit to show that after

legal notice was given to the petitioners regarding fraudulent withholding of G.S.T. and also not designing and developing the website as required under contract, the petitioners have deposited the G.S.T. The G.S.T. become due in November, 2022 and it has been deposited only in August, 2023, although the same has to be deposited every month.

7. This Court has perused the F.I.R. and short counter affidavit finds a cognizable offence to have been made out. There is no good ground to grant the prayer as prayed for in this writ petition.

8. The writ petition stands ***dismissed***.

**Order Date :- 22.12.2023**

Darpan Sharma