

HIGH COURT OF CHHATTISGARH, BILASPUR

MCRCA No. 965 of 2015

Umesh Agrawal S/o Shri Lalchand Agrawal Aged About 45 Years R/o Arya Colony, Tifra, Thana Sirgitti, Civil And Rev. District Bilaspur Chhattisgarh.

---- Petitioner

Versus

State Of Chhattisgarh Through Civil Line Thana, District Bilaspur Chhattisgarh.

---- Respondent

For Petitioner	:	Shri Mahesh Kumar Mishra, Advocate
For Respondent/State	:	Shri R.K. Gupta, Dy.A.G. for the State.

Order On Board

06/10/2015

Heard.

1. This application under Section 438 of Cr.P.C. has been filed by the applicant apprehending his arrest in connection with Crime No.360/2015, registered in Police Station- Civil Line, District- Bilaspur, for alleged commission of offence under Sections 420, 467 read with Section 34 IPC.
2. Case of the prosecution, in brief, is that co-accused Tejbhan Jagga, a registered trader, after collecting VAT from the purchaser did not deposit the tax with the Commercial Tax Department. During investigation, it has been found that the applicant was the close associate operating jointly with Tejbhan Jagga, the proprietor of Sai Traders involved in sale of coal.
3. Learned counsel for the applicant submits that the basis for registration of criminal case against Tejbhan Jagga is that he being registered dealer defalcated in depositing the tax collected by him in various transactions of sale and purchase of coal. The applicant was not the registered dealer. Merely because he was associate in the business of Tejbhan Jagga, the allegation against Tejbhan Jagga leveled because of he being registered dealer, cannot be fastened against the applicant, it being a criminal liability.
4. On the other hand, learned counsel for the State submits that during investigation, it has been revealed that though Tejbhan Jagga was the proprietor of Sai Trades and

registered dealer engaged in sale of coal, the applicate was his close associate and he was operating bank accounts under the authority letter of Tejbhan Jagga .

5. Taking into consideration the submissions made by learned counsel for the parties, taking into consideration the nature of allegation, particularly taking into consideration that the entire basis for registration of criminal case against Tejbhan Jagga is on account of non-deposit of tax by him despite collection through various transactions and that it is the Tejbhan Jagga who has been registered as dealer and not the applicant, I am inclined to allow the application.
6. The application is accordingly allowed. It is directed that in the event of arrest of the applicant in connection with the aforesaid offence, he shall be released on bail by the arresting officer on his furnishing a personal bond in the sum of Rs.20,000/- along with one local suretey for the like amount to the satisfaction of the arresting officer with following further conditions that:

- (i) the applicant shall make himself available for interrogation by the police officer as and when required;
- (ii) the applicant shall not, directly or indirectly, make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such facts to the Court or to any police officer;

Certified copy as per rules.

Sd/-
(Manindra Mohan Shrivastava)

Judge