IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

ANTICIPATORY BAIL APPLICATION NO.183 OF 2015

Manoj Premchand Dharmani ...Applicant
vs.
State of Maharashtra ...Respondent

Mr. M.K. Kocharekar i/b. Mr. S.C. Matkar, learned Advocate for the Applicant.
Mr. S.H. Yadav, APP for the State.

CORAM : P.D. KODE, J.

DATE : FEBRUARY 10, 2015

P.C.

. Heard.

2. Application for pre arrest bail in connection with C.R. No. 79 of 2014 registered with Dongri police station, Mumbai for the offences punishable under Sections 420, 465, 468, 471 read with 34 of Indian Penal Code and Sections 74(1)(b)(c)(d)(e) and 74(2)(4) of the Maharashtra Value Added Tax Act, 2002.

3. The perusal of the F.I.R. reveals that on 03/05/2012 after receipt of information, raid was effected at the place of the business of the applicant i.e. at M/s. Drishti Trade House and M/s. Darpan Trading Company. It reveals that the applicant was indulging in an activity of resale of iron and still. It reveals that the accusation of the applicant without effecting any transactions of sale and purchase and giving fake bills to the beneficiary traders has duped the Government of the revenue of lacs of rupees. It reveals that the statement of the applicant was recorded as per Section 14 of the Maharashtra Value Added Tax Act, 2002 and therein the applicant having admitted that he is not doing any business of sale and purchase and had given the bills to the beneficiary traders.

4. The perusal of the F.I.R. reveals the details regarding the transactions effected from the year 2008 to 2012 with the details of the matters disclosed in the Returns. Thus, for the

matters recorded in detail in F.I.R. the accusation is made of the applicant having duped the revenue to the tune of Rs. 13,60,73,612/- and 15% interest thereon and thereby having committed offence for which the F.I.R. is received.

5. The learned counsel for the applicant submitted that the applicant has filed an appeal against the liability before the Dy. Commissioner of Maharashtra Value Added Tax Act, 2002 and the same is pending. It is thus submitted that deliberately high figures are disclosed in the F.I.R. It is submitted that whatever dues is found to have been remain unpaid would be paid by the applicant and as such there is no necessity of custodial interrogation of the applicant.

6. The learned counsel for the applicant also placed reliance upon the Annexure at page Nos. 18 to 22 and submitted that these are the transactions effected by *Maldar Barrels Pvt. Ltd.* and the same

has been included in the account of the applicant.

7. After considering the matters in F.I.R. even accepting the submissions canvassed that there may be some error in computing the amount of VAT due from the applicant still merely because of it, it can not be said that he is entitled for pre arrest bail and particularly due to serious allegations being leveled in the F.I.R. that the applicant without carrying out any sale and purchase transactions for the purpose of beneficing merchants given the bills. Though the learned counsel for the applicant tried to urge that there may be mistake on the part of even the Government officer, still *prima facie* assuming that such mistake might have occurred in computing the amount of VAT but definitely not in respect of accusation of the applicant having not carried out business of sale and purchase but having given fake bills of such transactions entered between himself and other parties for illegally getting the benefit to the

said merchants of VAT amount.

8. Needless to add the investigation about the said allegations cannot be effected without receiving clue or information from the applicant as some of the parties in bills given by him may be genuine parties while others may be fake. The correct investigation regarding it can be computed only on the basis of clues which can be obtained from the applicant.

9. Having regard to it, there appears no reasons to extend the benefit of pre arrest bail for the offences of such enormity which had the effect of duping the Government for large amount of revenue as stated hereinabove.

10. Resultantly, there are no merits in the application. Application stands dismissed.

(P.D. KODE, J.)