

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CRM-M No.19799 of 2015

Date of decision: 10th September, 2015

Manoj Kumar Kansal

... Petitioner

Versus

State of Haryana

... Respondent

CORAM: HON'BLE MR. JUSTICE FATEH DEEP SINGH

1. Whether Reporters of Local Newspapers may be allowed to see the judgment?
2. Whether to be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

Present: Mr. APS Deol, Senior Advocate with
Mr. H.S. Mavi, Advocate for the petitioner.
Mr. Munish Sharma, Asstt. Advocate General, Haryana.
Mr. Harmandeep S. Sullar, Advocate for the complainant.

FATEH DEEP SINGH, J. (ORAL)

Allegations against the petitioner Manoj Kumar Kansal in this petition filed under Section 438 Cr.P.C. seeking anticipatory bail in case FIR No.150 dated 25.09.2013 registered at Police Station Saha, District Ambala under Sections 420/467/468/471 IPC are that during the period September 2013 the petitioner, who is running a firm under the name and style of 'M/s Shree Sai International' dealing in electrical goods, had prepared a forged receipt of form No.38 regarding payment of Value Added Tax (VAT) and also used a forged and

fabricated rubber stamp/seal of the competent authority to show it as genuine and thus, in all usurped taxation amount of ₹16,230.

Contentions of Mr. APS Deol, Senior Advocate assisted by Mr. H.S. Mavi, Advocate representing the petitioner that the petitioner has subsequently paid the VAT amount and it is only a nominal amount of ₹8,096; have been vehemently opposed on behalf of the State by Mr. Munish Sharma, Asstt. Advocate General, Haryana who has sought custodial interrogation of the petitioner on the grounds that entire record of the transaction has to be recovered to unearth the nexus and gamut of the crime.

Keeping in view the seriousness of the allegations, this Court is of the opinion that custodial interrogation of the petitioner is very much necessary in this matter to reach the depth of the entire offence, which necessitates declining of the prayer made in this petition and in view thereof the instant petition stands dismissed.

(FATEH DEEP SINGH)
JUDGE

September 10, 2015
rps