

CRM-M-39270-2013

[1]

In the High Court of Punjab and Haryana at Chandigarh.

CRM-M-39270-2013 (O&M)
Date of Decision: 08.09.2015

Munish Kumar and another

...Petitioners

Versus

State of Punjab

...Respondent

CORAM: HON'BLE MRS. JUSTICE SABINA

Present: Mr. Anurag Arora, Advocate,
for the petitioner.

Mr. J.S. Sekhon, AAG, Punjab.

SABINA, J.

Petitioners have filed this petition under Section 482 of the Code of Criminal Procedure, 1973 for quashing of FIR No.309, dated 16.12.2009, under Section 420 of the Indian Penal Code, 1860 ('IPC' for short), registered at Police Station Sadar Rajpura, District Patiala and all consequential proceedings arising therefrom.

Learned counsel has submitted that the petitioner has already deposited the penalty as imposed under Section 56(c) of Punjab Value Added Tax, 2005 (for short 'of the Act'). Thereafter, the vehicle of the petitioner was released alongwith

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goods. Hence, petitioners could not be criminally prosecuted qua the same offence.

Learned State counsel, on the other hand, has opposed the petition and has admitted the factum of payment of penalty by the petitioners as imposed under the said Act.

Prosecution story, in brief, is that on 16.12.2009 vehicle bearing No.PB-10-EC-1520 owned by petitioner No.1 was apprehended. It was found that the truck was loaded with '*Seera*' (Mollases) without any bill or payment of tax.

Annexure P-2 is the order dated 21.12.2009, whereby penalty imposed under Section 56 (c) of the Act was deposited by the petitioner No.1 and the vehicle in question was released to petitioner No.1. Thus, in the present case, when the vehicle belonging to petitioner No.1 was stopped for checking, it was found that the driver could not produce any bill or receipt qua payment of tax. Proceedings under the Act were initiated and penalty imposed has already been deposited by the petitioner No.1

In these circumstances since in the proceeding under the Act, penalty has already been deposited by petitioner No.1, owner of the vehicle in question, continuation of criminal proceedings against the petitioners would be nothing but to abuse of process of law.

Accordingly, this petition is allowed. FIR No.309,

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dated 16.12.2009, under Section 420, IPC, registered at
Police Station Sadar Rajpura, District Patiala and all the
consequential proceedings, arising therefrom, are quashed.

September 08, 2015
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(SABINA)
JUDGE