

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

CRM-M-21303 of 2016

Date of Decision: August 01, 2016

Resham Singh

...Petitioner

Versus

State of Punjab

...Respondent

CORAM: HON'BLE MR. JUSTICE FATEH DEEP SINGH

Present: Mr. Vineet Sehgal, Advocate
for the petitioner.

Mr. C.S. Brar, DAG, Punjab.

FATEH DEEP SINGH, J.

The petitioner-Resham Singh, Superintendent, Custom and Central Excise (now retired) has sought anticipatory bail under Section 438 Cr.P.C. The allegations are that a firm M/s Gopal Oil Mills, Bhawanigarh Road, Patiala applied for registration of their firm on 21.9.2004 before Deputy Commissioner, Central Excise Division, Patiala who had issued registration certificate on the same very day and the matter was sent for post verification on the basis of the building plan/site plan attached with the application which were found non-existent and, subsequently, it transpired that partners of the firm were Mohinder Singh as well as Ram Bilas who were employees of the principal accused and were engaged as labourers with Rameshwar Dass one of the accused and had signed this partnership deed of the firm. Thus, the accused in connivance with each other had created a ghost firm to evade payment of custom and excise duty. The firm was supposed to use crude palm oil which was not edible with 65% exemption from custom duty for the purpose of preparing

soap but the same was sold to some other factories to be mixed up with edible oil/ghee.

In this nexus, as per the allegations officials of the Custom and Central Excise Department have contributed. The contentions of the learned counsel for the petitioner that the petitioner is already retired as official of the Custom and Central Excise Department and has joined investigations and nothing is to be recovered from him having been not opposed by the learned State counsel, who has sought to concur with him.

On perusal of the police file and the records it is much in abundance and reflects as to the manner in which such a serious economic crime and scandal is being tried to be given a decent burial. Not only a ghost partnership firm was formed with two partners who are poor labourers, but even fraudulently bank account of the firm was opened. A factory with building and plot were shown to have been there when it was actually not so. The firm had imported oil in connivance with custom officials and, thus, managed to evade one and a half crore rupees tax causing immense loss to the State Exchequer.

Thus, in the totality of these allegations and its deep repercussions on the economy and public at large which calls upon their custodial interrogation to unravel the gamut of entire nexus. The present application stands dismissed.

(FATEH DEEP SINGH)
JUDGE

August 01, 2016
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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No