

*IN THE HIGH COURT FOR THE STATES OF PUNJAB
AND HARYANA AT CHANDIGARH.*

Cr. Misc. M 38922 of 2016
Date of decision: 19.12.2016

Gourav Kumar

Petitioner

VS.

State of Punjab

Respondent

Present: Mr. Nakul Sharma, Advocate.
Mr. Jashanpreet Singh, AAG, Punjab

M.M.S.BEDI,J.

The petitioner being proprietor of the firm Suryaansh Industries is allegedly involved in the evasion of the Value Added Tax. The case has been registered at the instance of the officials of the Excise and Taxation Department that the owners of the different firms and different persons, who had stood surety for them at the time of the registration of various mills, had failed to pay tax under the Punjab VAT Act and have cheated the Department. The petitioner has already joined the investigation. It does not appear to be case of custodial interrogation as it will be debatable during trial whether under the legal provisions of VAT Act, launching of prosecution would be permissible. The petitioner having joined the investigation, can be granted the concession of pre-arrest bail.

Accordingly, the petition is allowed and it is ordered that in case of arrest of the petitioner in FIR No. 152 dated 21.7.2016 u/s 406/420/467/468/471/120-B IPC registered at P.S. Mandi Gobindgarh, he will be released on bail to the satisfaction of the arresting officer subject to the condition that the petitioner will join the investigation as and when required by the police and will not tamper with evidence or hamper the investigation.

December 19 ,2016
TSM

(M.M.S.BEDI)
JUDGE

Whether speaking/ reasoned

Yes/ No

Whether Reportable

Yes/ No