IN THE HIGH COURT OF JUDICATURE AT PATNA
Criminal Miscellaneous No.55884 of 2017

Arising Out of PS.Case No. -233 Year- 2017 Thana -PIRBAHOR District- PATNA

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Rajesh Kumar Jain, Son of Jagdish Kumar Jain, Proprietor of M/s Manisha Enterprises, Khetan Super Market, C/o Manisha Garmens, S-106, 2nd Floor, Khetan Super Market, P.S.- Pirbahore, District- Patna.

.... Petitioner/s

Versus

The State of Bihar.

.... Opposite Party/s

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Appearance :
For the Petitioner/s : Mr. Sanjeet Kumar
For the Opposite Party/s : Mr. Mithilesh Kumar Khare

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CORAM: HONOURABLE MR. JUSTICE SANJAY PRIYA
ORAL ORDER

2 27-11-2017 Heard learned counsel for the petitioner and learned A.P.P. for the State.

Petitioner apprehends his arrest in Pirbahore P.S. Case No.233 of 2017, G.R. No.3274/17 for the offence under Sections 467, 468, 471, 465, 464, 406/34 of I.P.C., and Section 81(1) (B), 81(2)(B), 81(3)(B) and 81(4) of Bihar Vat Act.

As per the written report, it is alleged by the informant that the petitioner being the owner of M/s Manisha Enterprises has shown zero in the return of sales tax for the financial year 2015-16 whereas M/s Sri Tulsi has shown business with the firm of the petitioner for the third and fourth quarter 2015-16.

Counsel for the petitioner has submitted that the petitioner is not at all involved in evasion of sales tax rather he is aggrieved person . He had earlier readymade garments' shop in the Khetan market which was closed in 2011.He submits that one co-accussed Mritunjay Kumar who happens to be Accountant of the firm of the petitioner, used to file Income Tax return of the firm of other accused. He was in possession of TIN/VAT of the petitioner and the same was misused by him in connivance with the Chartered Accountant because M/s Sri Tulsi has shown business with the firm of the petitioner for the third and fourth financial year 2015-16 whereas firm of the petitioner was already closed in the year, 2011. The question does not arise of evasion of the tax. He has further submitted that utmost there will be offence under Section 81 (1) (B), 81(2)(B), 81(3)(B), 81(4)(B) of Bihar VAT Act. He has further stated that the other co-accused has already been granted privilege of anticipatory bail by coordinate Bench vide order dated 9.11.2017 passed in Cr.Misc. No.53492/17.

In the facts and circumstances of the case, prayer of the petitioner for grant of anticipatory bail is allowed. Let the petitioner, above named, in the event of his arrest or surrender before the court below within six weeks from today, be released on bail on furnishing bail bond of Rs.10,000/- with two sureties of the like amount each to the satisfaction of C.J.M., Patna, in Pirbahore P.S. Case No.233/17, G.R.No.3274/17 subject to the conditions as laid down under Section 438 (2) of Cr.P.C. with further conditions: (1) bailors should be local having sufficient immovable property within the jurisdiction of the court concerned, (2) petitioner shall cooperate in the trial and shall be present on each and every date fixed by the court and absence on two consecutive dates without proper and reasonable reason will automatically cancel bail bond of the petitioner and (3) if petitioner tampers with the evidence or the witnesses of the case, in that case, prosecution will be at liberty to move for cancellation of bail of the petitioner.

(Sanjay Priya, J)

AnilKrSinha/-

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