

**NAFR****HIGH COURT OF CHHATTISGARH, BILASPUR****Misc. Criminal Case No. 6690 of 2017**

1. Suryakant Nahak S/o Shri Vrindavan Nahak, aged about 38 years, R/o Godripara, main road Chrimiri, Thana Chrimari, District Koriya Chhattisgarh
  2. Simanchal Pradhan S/o Shri Panchu Pradhan, aged about 32 years, R/o Chennai Judge Colony, Plot No. 14, Chennai, presently residing at Godripara main road Chrimiri, Thana Chrimiri, District Koriya, Chhattisgarh
- Applicants**

**Versus**

State of Chhattisgarh through Collector Korba, District Korba,  
Chhattisgarh

**---- Respondent**


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| For Applicants       | : | Shri Vinay Pandey, Advocate     |
| For Respondent/State | : | Shri D. R. Minj, Govt. Advocate |

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**Hon'ble Shri Justice P. Sam Koshy****Order On Board****04/12/2017**

The present application has been filed u/s 439 of Cr.P.C. for grant of bail to the applicants who have been arrested in connection with Crime No. 102/2016 registered at Police Station Deepika, Korba (CG) for the offence punishable under Sections 420, 467, 468, 471, 120, 34 & 201 of IPC. The applicants are in jail since 19.07.2017.

2. The case, against the applicants, as per the prosecution, is that they are said to have manipulated the income tax return for and on behalf of certain employees of SECL in a manner where they could save some amount and from the said savings the applicants were getting their share. The case has been registered against the applicants on a written complaint being filed by the Income Tax Officer.

3. Counsel for the applicants submits that it is a case where the beneficiaries were in fact the employees of SECL i.e. Lalit, Bhagwan Shahnawaj etc. who have already been granted bail. So far as the present

applicants are concerned, they were working as employee of the chartered accountant namely Nilanchal Pradhan and they had only filled up the income tax return in a manner that the employees could save some money under the income tax. Considering these facts counsel for the applicants prayed for grant of bail to the applicants.

4. State counsel, however, opposes the bail application and submits that it is a case where the applicants are said to have manipulated the documents which was supposed to be prepared by the chartered accountant in the way where the employees of SECL could earn some savings under the income tax. He further submits that the applicants in connivance with others played fraud with the State Exchequer particularly the Income Tax department and therefore, the applicants are not entitled for grant of bail.

5. Considering the total facts and circumstances of the case, particularly the fact that the present applicants were working for and on behalf of the chartered accountant who had tried providing some savings to the employees of SECL under income tax and from the savings they were getting some share and also taking note of the nature of offence and the period of custody already undergone, this Court is of the opinion that prima facie a strong case for grant of bail has been made out.

6. Accordingly, the application for grant of bail is allowed. It is directed that the Applicants will be released on bail on their furnishing a personal bond in the sum of Rs.25,000/- with one surety each in the like sum to the satisfaction of the concerned trial Court for their appearance before the said Court as and when directed.

Sd/-  
(P. Sam Koshy)  
JUDGE