NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

MCRC No. 7069 of 2017

Manoj Singh @ Arvind Singh S/o Late Shri Chhatradhari Singh Aged About 34 Years R/o Jounpur, Nonari, P. S. Madiuahu, District Jounpur (U. P.), Present Address Near Pathak General Store, New Pond Gudhiyari, P. S. Gudhiyari, Raipur, Tahsil & District Raipur Chhattisgarh

---- Applicant

Versus

State Of Chhattisgarh Through Station House Officer, Police Station Devendra Nagar, Raipur District Raipur Chhattisgarh

---- Respondent

For Applicant	:	Shri Awadh Tripathi, Advocate
For State	:	Shri Satish Gupta, Govt. Advocate

S.B. Hon'ble Shri Justice Manindra Mohan Shrivastava

Order On Board

14/12/2017

Heard.

1. The applicant has been arrested in connection with Crime No.92 of 2014 registered at Police Station- Devendra Nagar, Raipur District -Raipur (C.G.) for alleged commission of offence under Sections 420 , 409 IPC and Section 45 (2) of the Chhattisgarh Value Added Tax Act, 2005 (in short “VAT Act”).
2. Case of the prosecution, in brief, is that the applicant did not deposit the VAT collected by him during the course of sales transaction with various purchasers. It is alleged that a total amount of Rs.4,21,000/- was withheld by the applicant.
3. Learned counsel for the applicant would submit that even if the allegation are accepted that applicant collected the tax and did not deposit it with the tax collection machinery, at the most, he is liable for conviction for a period for 6 months as provided under Section 64 of the VAT Act. He would further submit

that as investigation is complete and charge sheet has been filed and that the applicant is a trader and not a habitual offender, he may be released on bail.

4. On the other hand, learned counsel for the State, opposing the bail application, submits that more than Rs.4 lakh of the tax was withheld and not deposited with the department, therefore, prima facie case is made out.
5. Taking into consideration the submissions made by learned counsel for the parties, taking into consideration the nature of allegation, particularly taking into consideration the amount involved and maximum punishment that could be awarded in non-depositing of tax under the provision of the VAT Act, investigation is complete and charge sheet has been filed and that the applicant is in jail since 21.7.2017, the application is allowed.
6. It is directed that the applicant shall be released on bail on his furnishing a personal bond in the sum of Rs.25,000/- along with one local surety for the like amount to the satisfaction of the concerned trial Court with following further conditions:

    (i) The applicant shall not act in any manner which will be prejudicial to fair and expeditious trial; and

    (ii) The applicant shall appear before the trial Court on each and every date given to him by the said Court till disposal of the trial.

Certified copy as per rules.

Sd/-
(Manindra Mohan Shrivastava)
Judge

Praveen