HIGH COURT OF CHHATTISGARH, BILASPUR

MCRC(A) No. 1275 of 2016

- Seemanchal Pradhan S/o Panchu Pradhan, Aged About 32 Years Caste Benayat, R/o 2/3 Vardha Rajpet, Teachers Colony Police Station Vardha Rajpet Chulaimedu, Chennai, Tamilnadu, **---- Applicant**

Versus

- State of Chhattisgarh through the Police Station Deepka, Civil & Revenue District Korba Chhattisgarh **--- Respondent**

MCRC(A) No. 1279 of 2016

- Neelanchal Pradhan S/o S/o Late Kaliram Aghariya, Aged About 35 Years Caste Benayat, R/o 2 X 3 Vardha Rajpet, Teachers Colony, Police Station Vardha Rajpet, Chulaimedu, Chennai, Tamilnadu. **--- Applicant**

Versus

- State of Chhattisgarh through the Police Station Deepka, Civil And Revenue District Korba (Chhattisgarh). **--- Respondent**

MCRC(A) No. 1281 of 2016

- Suryakant Nahak S/o Bindravan Nahak, Aged About 36 Years Caste Benayat, R/o 2/3 Vardha Rajpet, Teachers Colony, Police Station Vardha Rajpet, Chulaimedu, Chennai, Tamilnadu. **--- Applicant**

Versus

- State of Chhattisgarh through the Police Station Deepka, Civil & Revenue District Korba (Chhattisgarh). **--- Respondent**

For the applicant : Mr. Puneet Ruparel, Advocate.
For the State : Mr. Anil S. Pandey, Govt. Advocate.

Hon'ble Shri Justice Goutam Bhaduri

Order on Board

24.03.2017

1. Apprehending arrest in connection with Crime No. 102 of 2016 registered at Police Station Deepka, Distt. Korba (C.G) for the offences punishable u/ss 420, 467, 468, 471, 120, 201, 34 of IPC, the applicants have filed these applications u/s 438 of the Code of Criminal Procedure. Since all these bail applications are relating to the same crime number, they are being decided by this common order.
2. As per the prosecution case, on 09.01.2016 a report was made by one Anjani Kumar that the present applicants were filing the income tax returns on behalf of the salaried employees of the SECL, Korba and they were working in Neela Tax and Associates. It is alleged that present applicants deliberately filed wrong returns by showing the less income of the employees concealing their original salary perks and emoluments and by fabrication, large number of income tax returns were filed whereby the applicants charged 40% of the fee on the refunded amount as their fee, thereby committed offence.
3. Learned counsel for the applicants would submit that the applicants have not committed any offence and it is only on the basis of information furnished by the employees, the applicants have filled up Form-16 and have paid the tax, therefore, it is actually the employees who have committed fraud are the beneficiaries and the applicants have only charged the profession fee, therefore, they

have not committed any offence.

4. Per contra, learned State Counsel opposes the prayer for grant of anticipatory bail.

5. Perused the statements of witnesses and few of the employees who have stated that the applicants have filed the tax returns on behalf of the employees and with an assurance to give huge return and in lieu thereof 40% of fee was charged on the amounts so refunded.

6. Considering the nature of evidence and the facts and circumstances of the case, I am of the considered view that it is not a case where the benefit of section 438 Cr.P.C. Can be extended to the applicants. Accordingly, the bail applications are rejected.

Sd/-

GOUTAM BHADURI
JUDGE

Rao