

HIGH COURT OF CHHATTISGARH, BILASPUR

MCRC No. 1765 of 2017

- Shah Nawaz Akhtar S/o Abul Hussain Khair, Aged About 32 Years
(Wrongly Mentioned As Abdul Hussain Khair In Order Sheet) R/o
Pali Road, Dipika, Korba At Present Om Flat, Rampur, Tahsil Road
District Korba Chhattisgarh **--- Applicant**

Versus

- State of Chhattisgarh through Station House Officer, Police Station
Dipika, District Korba Chhattisgarh **--- Respondent**

For the applicant	:	Mr. Sudhir Bajpai, Advocate
For the State	:	Mr. O.P. Sahu, Govt. Advocate.

Hon'ble Shri Justice Goutam Bhaduri

Order on Board

30.03.2017

1. This is second bail application filed under Section 439 of the Code of Criminal Procedure seeking grant of regular bail to the applicant in connection with Crime No.102/2016 registered at P.S. Dipka, Distt. Korba (C.G) for the offence punishable under Sections 420, 467, 468, 471, 120, 201, 34 of IPC. The first bail application was dismissed on 09.01.2017.
2. As per the prosecution case, a report was made by one Anjani Kumar Singh on behalf of the Income Tax Department that the present applicant along-with other accused contacted different employees of SECL and told them that higher deduction of tax was made and they would be able to get return the same provided they be paid commission. Consequently certain forms were filed to get back the refund and certain refund was accordingly made and the tax paid for the assessment years 2013-2014 and 2014-2015 was not otherwise returnable, however, on the basis of fake returns which were made at the behest of the applicant and other accused, the loss was caused and out of the amounts so refunded, the applicant had charged huge

commission.

3. Learned counsel for the applicant would submit that the main culprits are Neelanchal Pradhan, Seemanchal Pradhan and Suryakant Nahak who are the Chartered Accountants and they are residents of Bangalore and till date they have not been apprehended and the present applicant was only instrumental in collecting the returns and I.T. Forms and he has not committed any offence. He further submits that as many as 129 witnesses are to be examined in this case, therefore, enormous delay will take place in disposal of the trial and the present applicant may be enlarged on bail.
4. On the other hand, learned State Counsel opposes the prayer.
5. The earlier rejection order would show that the bail was dismissed on merits. I do not find any change of circumstances on the ground that the other accused have not been arrested. Therefore, I am not inclined to allow this bail application. It is accordingly rejected.

Sd/-
GOUTAM BHADURI
JUDGE