

**IN THE HIGH COURT AT BOMBAY
APPELLATE SIDE, BENCH AT AURANGABAD**

CRIMINAL APPLICATION NO. 1067 OF 2017

Maniram s/o. Shivcharanlal Sharma **....Applicant.**

Versus

The State of Maharashtra **....Respondent.**

Mr. R.S. Sarvadnya, Advocate for applicant.

Mr. S.D. Ghayal, APP for respondent.

CORAM : T.V. NALAWADE, J.

DATED : 17th March, 2017.

ORDER :

1. The application is filed for bail. Both the sides are heard.

2. The crime is registered against the present applicant for the offences punishable under sections 420, 409, 465, 406 etc. of Indian Penal Code and under the provisions of Value Added Tax Act, 2012 [section 74 (2)]. There is allegation against the present applicant that he did not deposit the VAT amount collected by him in respect of the transaction between the period 8.2.2010 and 31.3.2013. As per the record, he had actually collected this amount from his customers, but the amount was not deposited with the Government and that is how,

he has committed the offences. There is allegation of creation of some false record against him.

3. The learned counsel for applicant submitted that he is scapegoat and he was employee, working as a labour with Pankaj Jain and Vishal Rathod. The learned counsel submitted that they are the real businessmen and the signatures of the present applicant were obtained by them on various papers and by obtaining signatures of the applicant, such record was created to show that the applicant was doing the business. Such possibility cannot be ruled out as many such incidents are noticed by this Court. The Investigating Officer is expected to make investigation on that line also.

4. The learned counsel for applicant submitted that the applicant has been behind bars for more than two months and 13 days and so, he needs to be granted bail. The submissions made and the record show that for the aforesaid period, the tax of Rs.43.49 lakh was collected, but not a single pie of that amount has been deposited. This is loss of public money and unless that amount is recovered, the discretion cannot be used in favour of persons like present applicant. This Court holds that the applicant needs to deposit atleast Rs. 30,00,000/- (Rupees

thirty lakh) for getting relief and after depositing the amount, he can again approach to this Court for getting the relief.

5. There is one more option open. If during investigation police finds that he is scapegoat and real businessmen are Pankaj Jain and Vishal Rathod, in that case also, it will be open to the applicant to come to this Court for bail.

6. In view of the aforesaid circumstances, this Court holds that at present, it is not possible to grant bail to the applicant. He may deposit aforesaid amount in Criminal Court where the report about F.I.R. (Section 154) is given by the police. The application stands rejected.

[T.V. NALAWADE, J.]

SSC/