IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

CRIMINAL APPLICATION NO. 1976 OF 2017

Maniram s/o Shivcharanlal Sharma, Age 34 years, Occ. Labour, R/o. Gatai, Tq. Pohari, District Shivpuri (M.P.) ... **Applicant**

VERSUS

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

Mr. N. L. Choudhari, Advocate for the applicants
Ms. S. B. Joshi, APP for the State.

CORAM : K. L. WADANE, J.

DATE : 10th JULY, 2017

ORDER:

1. Heard Mr. Chaudhari, learned counsel appearing for the applicant and Mr. Joshi, learned A.P.P. appearing for the respondent-State.

2. Crime No. 102/2016 is registered with Taluka police station Dhule, District Dhule, against the present applicant for the offences punishable under section 405, 406, 409, 420, 467 of the Indian Penal Code and section 74(2) of the Maharashtra Value

Added Tax 2002.

3. There is allegation against the present applicant that he did not deposit VAT amount collected by him in respect of transaction between period from 08.02.2010 to 31.03.2017. As per the record the applicant had actually collected this amount from customers but the said amount was not deposited with the government and that is how he has committed the offence.

4. Learned counsel Mr. Choudhari appearing for the applicant submits that, the present applicant is scapegoat made by other accused Mr. Jain and Mr. Rathod. Present applicant is employee of above said persons and he has registered the firm by name Laxmi Enterprises on the say of Mr. Rathod. In fact, he has no role to play in any manner with the alleged transaction/recovery of the VAT amount from the customers.

5. As against this learned A.P.P. submits that the registration of the firm is in the name of present applicant. After collecting huge amount of

VAT subsequently the applicant has deregistered the firm and that is modus operandi of the applicant to commit the offence.

6. From the record it appears that amount of Rs. 43,49,963/- was collected by way of VAT, however, it was not deposited to the Government. From the record it appears that, all the transactions were entered into by the firm Laxmi Enterprises and the present applicant is sole proprietor of the firm. Therefore, the present applicant is responsible for all the transactions which took place in the name of Laxmi Enterprises.

7. Learned APP further submits that during the course of investigation the applicant was taken to Indore to trace out the person by name Vishnu Rathod and Pankaj Jain, however, those were not traced out. In fact, those persons are not in existence and the prosecution suspects that the applicant has given fake names.

8. Looking to the above aspects and the fact that the entire transaction was in the name of Laxmi

Enterprises, therefore, it cannot be said that the applicant had no role to play. In such circumstances, applicant is not entitled for bail. Hence, application is dismissed.

(K. L. WADANE, J.)

mkd/-