

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION
ANTICIPATORY BAIL APPLICATION NO. 82 OF 2017

Saurabh Gaurishankar Sharma Applicant
Versus
State of Maharashtra Respondent
through Vartaknagar Police Station, Thane.

Mr. Pradeep Havnur for Applicant.
Ms. Veera Shinde, APP for Respondent/State.
Mr. S.L.Bhapkar, PSI, Vartaknagar Police Station, Thane City.

CORAM : SMT. SADHANA S. JADHAV, J.
DATE : 17TH JANUARY, 2017.

P.C.

Heard. This is an application under Section 438 of Cr.P.C. The applicant herein is apprehending arrest in Crime No. 488 of 2016 registered at Vartaknagar Police Station on 20th December, 2016 for the offence punishable under Sections 420, 465, 472, 473 of Indian Penal Code.

2. It is the case of the prosecution that on 20th December, 2016 Basantkumar Ishwarchand Tyagi lodged a report at the Police Station alleging therein that he happens to be the Proprietor of Rajshree Traders and is a distributor of Ayurvedic products. It is alleged that the present applicant had approached the first informant and had informed him that he is running NGO in the name of 'Hope India Foundation' and that through the said NGO, he

is distributing medicines to the needy persons. He, therefore, requested the complainant to give him the medicines at a lower rate and that he was paid a bill through RTGS within 20 days. After few transactions, the complainant had refused to pay a bill. On 2nd April, 2014 he received goods through Excel India Transport Company. Along with goods, an invoice was submitted. In fact, the complainant had not placed any order with Royal Bee Natural Products Pvt. Ltd. Upon perusal of the bill, it was noticed that the applicant had placed the orders and had used the VAT number of the complainant. The complainant has stated that thereafter the applicant has refused to pay the remaining bills towards the product, which he had purchased. It is also submitted that during the period i.e. January-2014 to January-2016 the applicant has purchased products from the complainant's company in the name of Hope India Sewa Kendra, Hope India Ventures, V. Star India, V. Star India Hope Arogyam, V. Rise Enterprises and Eco Bazar and has refused to pay the amount of Rs. 03,19,362/-.

3. The learned counsel for the applicant submits that the Value Added Tax has to be paid by the distributor and not by the purchaser. In the eventuality, the receiver does not pay the VAT and receiver should pay the same. It is further submitted that the report has to be lodged by the Sales Tax Department. It is also submitted that the Director of Royal Bee Natural Products Pvt. Ltd. has given a certificate to the applicant submitting therein that the assignment was purchased by Rajashree Traders and it was by consent that the VAT number was utilized. Needless to say that the statement is given

at the request of the present applicant and need not be taken into consideration at this stage. Perused the papers of investigation, which shows that the goods were to be delivered to Hope India and not Rajashree Traders. It is pertinent to note that similar reports are lodged at the police station by several people including Govardhan Prabhu and others and Girish Kumar, who has stated that the applicant is in a habit of approaching the traders for medicines and natural products and informs them that he has applied for VAT number and thereafter he uses the VAT number of several traders. It is a case of cheating. The applicant has floated more than six firms and none of the firms have VAT number. The investigation is in progress. There are several reports against the applicant and custodial interrogation would be imperative. Application being sans merits, stands rejected.

4. At this stage, the learned counsel, upon instructions, submits that the applicant would like to surrender before the concerned Magistrate and seeks time. In view of this, the applicant stands protected till 24th January, 2017. He shall appear before the Magistrate on or before 24th January, 2017. The applicant stands protected till 5.00 p.m. of 24th January, 2017.

(SMT. SADHANA S. JADHAV, J.)