

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CRM-M -36757 of 2016 (O&M)
Date of decision: 11.01.2017

Jaspal Singh and another

...Petitioners

Versus

State of Punjab

...Respondent

CORAM: HON'BLE MR.JUSTICE JITENDRA CHAUHAN

Present: Mr. Maninderjit Singh, Advocate for
Mr. K.S. Khehar, Advocate for the petitioner(s).

Mr. R.S. Nain, AAG, Punjab
assisted by HC Balwinder Singh.

Jitendra Chauhan, J. (Oral)

By filing the present petition under Section 438 of the Code of Criminal Procedure, the petitioners have sought anticipatory bail in FIR No.0198 dated 19.09.2016, registered under Sections 406, 420, 467, 468, 471 and 120-B of IPC, at Police Station Mandi Gobindgarh, District Fatehgarh Sahib.

On 12.10.2016, this Court had passed the following order:-

“This is a petition under Section 438 Cr.P.C. for anticipatory bail in FIR No.198 dated 19.09.2016 registered at P.S. Mandi Gobindgarh, District Fatehgarh Sahib under Sections 406, 420, 467, 468, 471 & 120-B IPC.

Contentends that the petitioners are dealers and the dispute hinges around furnishing of ‘C’ forms for the

purpose of central sales tax on which 2% concessions is made available to dealers. Mr. Khehar submits that the show cause notice was for the year 2011-12, but the FIR has expanded the area of departmental inquiry to the assessment years 2012-13 and 2013-14 as well. He further submits that while show cause notice was issued to the petitioners for the year 2011-12 on 16.09.2016, but without waiting for the petitioner to reply within the time allowed, the FIR was lodged on 19.09.2016. This is another aspect of the matter. The learned Additional Sessions Judge, Fatehgarh Sahib has declined the anticipatory bail vide order dated 27.09.2016 on the reasoning that the applicant-petitioners are under allegation of forging 'C' forms to evade tax to the tune of about ₹ 2.77 crores & odd. It is argued that the in the matter of 'C' forms, which are based on documentary evidence, denial of anticipatory bail would not be appropriate since the case rests on documents and whether they are forged or not, is a matter of trial.

Notice of motion, returnable by 13.12.2016.

In the meanwhile, the petitioners are directed to appear before the Investigating Officer and to join investigation. In the event of arrest, the petitioners shall be released on interim bail subject to the satisfaction of the Arresting/Investigating Officer. The petitioners shall join investigation as and when called upon to do so and they shall remain bound by the conditions envisaged under Section 438(2) Cr.P.C."

It is contended that in pursuance of the order dated 12.10.2016, the petitioners have joined the investigation

The learned State counsel, on instructions submits that

the petitioners have joined the investigation and they are not required for custodial interrogation.

In view of the above, without expressing any opinion on the merits of the case, the interim bail granted by this Court vide order dated 12.10.2016, is made absolute, subject to furnishing bail bonds/surety bonds to the satisfaction of learned Chief Judicial Magistrate/Duty Magistrate, concerned.

The petition stands allowed.

11.01.2017

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(JITENDRA CHAUHAN)
JUDGE

Whether speaking/reasoned :	Yes	No
Whether Reportable:	Yes	No