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HIGH COURT OF CHHATTISGARH, BILASPUR

M.Cr.C.(A) No. 370 of 2018

Raj Kumar Agrawal S/o Late Banwari Lal Agrawal Aged About 55 Years R/o Lalbagicha Ward, Dhamtari, Distt. Dhamtari Chhattisgarh, District : Dhamtari, Chhattisgarh.

---- Applicant

Versus

State Of Chhattisgarh Through The Station House Officer, Police Station Devendra Nagar, Raipur, Tahsil And District Raipur Chhattisgarh, District : Raipur, Chhattisgarh.

---- Respondent

For the Applicant : Shri Awadh Tripathi, Advocate.
For the Respondent/State : Shri Vinod Tekam, P.L.

Hon'ble Shri Justice Rajendra Chandra Singh Samant

ORDER

21.06.2018

1. Heard on application under Section 438 of the Code of Criminal Procedure, 1973.

2. This is the first bail application filed under Section 438 of the Code of Criminal Procedure, 1973 for grant of anticipatory bail to the applicant who is apprehending arrest in connection with Crime No. 94 of 2014, registered at Police Station – Devendra Nagar, District – Raipur, Chhattisgarh for the offence punishable under Section 420 of the Indian Penal Code.

3. It is submitted by counsel for the applicant that the applicant is innocent and has been falsely implicated in this case. The allegation made against the applicant in the case concerned is purely regarding tax evasion for which there is specific provision under the Chhattisgarh Value Added Tax

Act, 2005 to deal with it. However, according to sub-section (2) of Section 64 of the Act, 2005, no Court can take cognizance of offence punishable under this Act except with the previous sanction of the Commissioner. The applicant has neither received any notice from the concerned tax department nor given opportunity to give explanation about the tax evasion. The applicant is ready to abide by all the conditions imposed on him. Hence, it is prayed that the applicant be benefited with grant of anticipatory bail.

4. Learned State counsel opposes the bail application and the submissions made in this respect.

5. Heard counsel for both the parties and perused the case diary.

6. On the basis of the written complaint given by the Commercial Tax Officer, the offence has been registered against this applicant, in which it is alleged that this applicant has evaded tax of Rs.14,83,000/-, that being the tax assessed/ calculated between the period of 2009-2016. Hence, this case.

7. Considering the entire material in the case-diary and the submissions made on behalf of the applicant, it appears to be a case of evasion, hence, I am of the considered view that the present is a fit case where the applicant should be benefited with grant of anticipatory bail.

8. Accordingly, the anticipatory bail application is allowed and it is directed that in the event of arrest of the applicant in connection with the

aforesaid offence, he shall be released on bail by the Officer arresting him on executing a personal bond in sum of Rs.25,000/- with one surety in the like sum to the satisfaction of the concerned Investigating Officer. He shall also abide by the following conditions:

'(i) that the applicant shall make himself available for interrogation before the Investigating Officer as and when required;

(ii) that the applicant shall not, directly or indirectly, make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such facts to the Court or to any police officer;

(iii) that the applicant shall not act, in any manner, which will be prejudicial to fair and expeditious trial; and

(iv) that the applicant shall appear before the trial Court on each and every date given to him by the said Court till disposal of the trial.'

Sd/-

(Rajendra Chandra Singh Samant)
Judge

Nimmi