

HIGH COURT OF CHHATTISGARH, BILASPUR

MCRCA No. 698 of 2018

- Piyush Singh (Piyush Kumar Singh)@ Sonu Singh S/o Shri Ranveer Singh Aged About 29 Years R/o Village Jagatipur Police Station Kapsethi, Post Kalikawara , District Varanasi (U. P.), District : Varanasi, Uttar Pradesh

---- Applicant

Versus

- State Of Chhattisgarh Through The Station House Officer , Police Station Civil Line Raipur District Raipur Chhattisgarh., District : Raipur, Chhattisgarh

---- Respondent

For Applicant : Mr. Uttam Pandey, Advocate.

For Respondent : Mr. Anil S. Pandey, Govt. Advocate.

Hon'ble Shri Justice Rajendra Chandra Singh Samant
Order On Board

26/07/2018

1. The applicant has preferred this bail application under Section 438 of Cr.P.C. apprehending his arrest in connection with Crime No.363/2014 registered at Police Station- Civil Line, District – Raipur(C.G.), for the offence punishable under Sections 420, 467 of the Indian Penal Code and Section 45 (2) of Chhattisgarh Value Added Tax Act.
2. Learned counsel for applicant submits that applicant is innocent and has been falsely implicated in this case. He has not issued any bogus bill for the purpose of evading tax and in case any liability is found towards the applicant by the Commercial Tax Department, the

applicant is ready and willing to deposit the same along with penalty, if any charged by the department. Hence, it is prayed that applicant be enlarged on anticipatory bail.

3. Learned State counsel opposes the bail application and the submissions made in this respect. It is submitted that firm of the applicant had issued bogus bills worth Rs.10,21,68,125/- which was not **disclosed** to the Commercial Tax Department and thus he has evaded tax of Rs.48,65,000/- and thereby caused loss to the State Exchequer.
4. Heard both the parties and perused the case diary.
5. Considered on all the material present in the case diary, it is a simply case of tax evasion, hence, after due consideration, I am of this view that present is a fit case where the applicant can be granted anticipatory bail.
6. 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 his executing a personal bond in the sum of Rs.25,000/- with one surety in the like sum to the satisfaction of the concerned Investigating Officer. The applicant 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/her 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 them by the said Court till disposal of the trial.

Sd/-

(Rajendra Chandra Singh Samant)
Judge

Nisha