

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

ANTICIPATORY BAIL APPLICATION NO. 1887 OF 2017

Mr. Pathik Jitendra Shah

... **Applicant**

V/s.

The State of Maharashtra

... **Respondent**

Mr. Nitesh Pandey i/b Equa Juris for the Applicant.

Ms. P.N. Dabholkar, APP for the Respondent/State.

CORAM : A.S.GADKARI, J.

DATE : 24th JANUARY, 2018

P.C.:

. This is an application under Section 438 of Cr.P.C. for pre-arrest bail in C.R. No. 234 of 2016 dated 05.10.2016 registered with Vinoba Bhave Nagar Police Station, Mumbai under Sections 420, 465, 467, 468, 471 read with Section 34 the Indian Penal Code and under Section 74(1)(b)(c)(d)(f) (2) (4) of Maharashtra Value Added Tax Act.

2 Heard the learned Counsel for the Applicant and the learned APP. Perused the record.

3 The first information report is lodged by Shri. Pradeepkumar Agre, Assistant Commissioner of Sales Tax, Mumbai.

It is the prosecution case in brief that co-accused Mohan Takle is the proprietor/owner of M/s. Seva Enterprises and a TIN Number has been allotted to

the said firm by the Sales Tax Department. That, the said Mohan Takle in connivance with Applicant prepared false bills of sales and purchase of business commodities and evaded tax to the tune of Rs. 1,76,98,002/- and thereby has caused loss to the Government Exchequer. The record indicates that co-accused Mohan Takle was arrested by the police in the present crime and has been thoroughly interrogated. The said co-accused has now been released on bail by an order dated 24.03.2017 by the Metropolitan Magistrate, 25th Court, Mazgaon at Sewree, Mumbai.

4 The record indicates that, the necessary and relevant documents have already been seized by the police from the co-accused. The role attributed to the present Applicant is that he helped and/or assisted co-accused in preparing the false bills of sales and purchases of commodities pertaining to the business of Seva Enterprises.

5 In view of the above and after taking into consideration the facts of the present case, this Court is of the view that, for further investigation of the present crime, custodial interrogation of the Applicant is not necessary and the Applicant is entitled to be protected by on pre-arrest bail.

Hence, the following order:

i) In the event of arrest of the Applicant in C.R. No. 234 of 2016 dated 05.10.2016 registered with Vinoba Bhave Nagar Police Station, Mumbai, the Applicant shall be released on bail on his furnishing PR Bond of Rs.25,000/- with

one or two solvent local sureties in the like amount.

ii) Applicant shall attend the Investigating Officer as and when called for between 10.00 a.m. to 1.00 p.m. and to join the process of investigation till the submission of final report.

It is needless to mention that before calling upon the Applicant to the Police Station the Investigating Officer shall issue a notice under Section 160 of the Cr.P.C. to the Applicant.

iii) Applicant shall not tamper with the evidence and/or pressurize or threaten the prosecution witnesses.

6 Application is allowed in the aforesaid terms.

(A.S.GADKARI, J.)