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

ANTICIPATORY BAIL APPLICATION NO.2333 OF 2018

Meghraj Moolchand Burad

..Applicant

Vs

1] Directorate General of GST (Intelligence), Pune

2] The State of Maharashtra

..Respondents

Mr. Ganesh Gole I/b Ritesh Ratnam for applicant.

Mr. Shyam Walve I/b Ram Ochani for Respondent No.1.

Mr. Ajay Patil, APP for State.

CORAM : A.S.GADKARI, J.

DATE : 13th December 2018

P.C.:

1] The applicant is apprehending arrest as he has received summons dated 5.10.2018 and 11.10.2018 from the Intelligence Officer, Directorate General of GST Intelligence (DGGI), Zonal Unit, Pune under section 132 of Central Goods and Services Tax Act, 2017.

2] Heard the learned counsel for the applicant, the learned counsel for the respondent No.1 DGGI, Pune and the learned APP. Perused the record of investigation.

3] It is the prosecution case that, the applicant is the owner/proprietor of the firm namely M/s Shree Rajendra Impex and other firms and by submitting various documents, availed wrongful input Tax from the Government, thereby committed cheating and ultimately has caused loss to the tune of approximately Rs.77.00 Crores to the Government Exchequer. It is the allegation against the applicant that, he has committed an offence under Section 132(1)(b) and (c) of CGST Act.

The learned Additional Sessions Judge, Pune by its Order dated 2.11.2018 rejected the application for pre-arrest bail of the applicant. In the premise the applicant is before this Court.

4] The record produced by the Officer of the DGGI clearly indicates that, the applicant has caused wrongful loss to the Government Exchequer approximately to the tune of Rs.77.00 Crores by wrongfully availing the benefits of input Tax and has enriched himself by adopting various illegal methods.

5] The learned counsel for the applicant submitted that, the said GST Act is a new enactment and various norms are yet to be settled. The said specious plea is recorded herein only for its rejection at the threshold

as it is dehors of any merits. It is true that the said Act enacted by the Parliament is a new statute, but with an intention to establish easy process of revenue collection. However, some unscrupulous elements in the Society like the applicant by exploiting loopholes in the said Act are causing wrongful loss to the Government Exchequer and enriching themselves. The custodial interrogation of the applicant is necessary not only to unearth the entire truth behind the present crime, but also to investigate the modus operandi adopted by the applicant along with other accused persons who are involved in the crime and the same is not possible without there being through interrogation by the Investigating Agency.

6] The present matter has another facet. The present application was moved before the Vacation Court (Shri S.S. Shinde,J.) on 8.11.2018 when an oral statement was made by the learned counsel for the Investigating Agency that the applicant will not be arrested till next date. The application was thereafter listed before this Court on 14.11.2018 when none appeared for the applicant and the application was adjourned to 19.11.2018. It appears that, the said statement made by the Investigating Agency ceased to remain in force after 14.11.2018. The application was thereafter listed on board on 24.11.2018 and at the request of learned

counsel for applicant, it was adjourned to 10.12.2018. It has been specifically mentioned in the said Order that there is no interim relief granted by this Court.

7] The learned counsel appearing for the Investigating Agency has produced on record a letter dated 26.11.2018 addressed by Advocate on record of the applicant to the DGGI, Pune informing him that, the present matter was on board before this Court on 24.11.2018 at Serial No.903 and it is adjourned to 10.12.2018. It is further stated that, the Vacation Bench of Hon'ble Judge had orally directed Investigating Officer not to arrest applicant and the said fact is placed on record for information.

It is astonishing to note that, the concerned Advocate on record “Mr.Ritesh Ratnam” has deliberately and with malafide intention not stated in the said letter that there is no interim relief granted in favour of the applicant. The Order dated 24.11.2018 clearly indicates that, the said Advocate Mr. Ritesh Ratnama himself appeared on 24.11.2018 before this Court and in his presence the said Order was passed including the sentence “no interim relief”.

8] It appears that, due to the said deliberate mis-communication by the applicant dated 26.11.2018, the Investigating Agency refrained itself

from either arresting or interrogating the applicant. The deplorable practice adopted by the applicant and his Advocate is deprecated.

9] In view of the above and after taking into consideration the conduct of the applicant, gravity of offence and the serious allegation against the applicant, this Court is of the considered view that the applicant does not deserve to be protected by pre-arrest bail.

Application is accordingly rejected.

(A.S.GADKARI, J.)