

IN THE HIGH COURT OF JUDICATURE AT PATNA
CRIMINAL MISCELLANEOUS No.71911 of 2019

Arising Out of PS. Case No.-1 Year-2015 Thana- ECONOMIC OFFENCES, BIHAR
District- Patna

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GUDDU KUMAR Son of Vinay Kumar @ Vinay Kumar Singh Permanent Resident of House No. 18 (B), Village- Boudhi Kala, P.O. and P.S.- Rajauli, District- Nawada (Bihar) and Presently residing at Flat No. 506, Block No. B, Pitambar Residency, Near Chaudhary Petrol Pump, Dumardaga Buti, P.S.- Khelgaon, District- Ranchi (Jharkhand).

... .. Petitioner/s

Versus

The State of Bihar through S.P. Economic Offence Unit, Patna. Bihar

... .. Opposite Party/s

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Appearance :

For the Petitioner/s : Mr.Rakesh Kumar Sharma
For the Opposite Party/s : Mr.V.N.P Sinha (Eou)

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CORAM: HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN
ORAL ORDER

3 21-11-2019 Heard learned counsel for the petitioner and learned
counsel for the Economic Offence Unit.

The petitioner is apprehending his arrest in a case registered for the offence punishable under Sections 420, 467, 468, 471, 409, 120B of the Indian Penal Code and Section 18(1) (c)/81(2)/81(4) of Bihar Value Added Tax Act, 2005.

The allegation is regarding evasion of Value Added Tax on the basis of false entries made in the sale invoice generated by three companies situated in the State of Jharkhand. It has been further alleged that the said three companies, by using the TIN number of the firm of the petitioner herein for the purposes of devaluing the coal brought from the State of



Jharkhand, have caused loss of revenue to the exchequer of the State Government.

At the outset, the learned counsel for the E.O.U. submits that during the course of investigation, it has come to light that the amount of tax evasion attributable to the petitioner is a sum of Rs. 26401.02, hence the E.O.U. is concerned with the recovery of the said amount.

Learned counsel for the petitioner submits that the petitioner is ready to pay the said amount, however the same be made subject to the final outcome of the case.

In the facts and circumstances of the case, the petitioner is directed to deposit a sum of Rs. 26401.02 before the Nazarat of the concerned Court, within a period of four weeks from today whereafter the petitioner shall surrender before the concerned Court within the same time frame and upon showing the receipt of the deposit of the aforesaid amount, he would be released on anticipatory bail on furnishing bail bond of Rs.10,000/- (rupees ten thousand) with two sureties of the like amount each to the satisfaction of the learned Sub Judge-1st Cum A.C.J.M., Patna in connection with Economic Offence Police Station Case No. 01 of 2015, subject to the conditions as laid down under Section 438(2) of the Code of



Criminal Procedure. It is made clear that the aforesaid amount being deposited by the petitioner before the concerned Court shall be subject to the final outcome of the connected case.

(Anjani Kumar Sharan, J)

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