

HIGH COURT OF CHHATTISGARH, BILASPUR**MCRC No. 4194 of 2019**

- Shankar Chauhan S/o Shri Shobit Chauhan Aged About 35 Years R/o Shivanand Nagar, Sector-3, Khamtarai Police Station Khamtarai District Raipur, Civil And Revenue District Raipur, Chhattisgarh.

---- Applicant**Versus**

- State Of Chhattisgarh Through Police Station Civil Line Raipur, Chhattisgarh.

---- Respondent

For Applicant : Shri Ajay Mishra, Advocate.
For Respondent/State : Shri Alok Nigam, G.A.

Hon'ble Shri Justice Arvind Singh Chandel
Order On Board**01/08/2019**

1. The Applicant has preferred this first bail application under Section 439 of Cr.P.C. for grant of regular bail as he is arrested in connection with crime No. 360/2014, registered at Police Station – Civil Line, District – Raipur, (C.G.) for the offence punishable under Section 420 of the Indian Penal Code.
2. As per the prosecution story, Applicant is a sole proprietor of one Trading Company i.e. M/s Durga Company (TIN registration No. 22631309281) situated at Mahadev Ghat, Raipur. Allegations against the present Applicant is that he issued false bills and sold the product to different companies and received amounts in their names and has caused tax loss (evasion) to the Government of about Rs. 9,91,046/-. Report has been lodged by Sales Tax Officer, Raipur, and on the basis of the said, offence has been registered. Applicant has been taken into custody on 08.06.2019.
3. Learned Counsel appearing on behalf of the Applicant submits that the Applicant is innocent and has been falsely implicated in the case. He

further submits that *prima facie*, no offence under Section 420 of IPC can be made out against the present Applicant. If any liability of tax is due against the Applicant, the said will be recovered from him in accordance with law. Applicant is in custody since 08.06.2019, charge-sheet has been filed and trial is likely to take some time. Therefore, he may be released on bail.

4. Per contra, learned Counsel appearing on behalf of the State opposes the bail application.
5. I have heard learned Counsel for the parties and perused the case diary.
6. Considering the facts and circumstances of the case, the evidence collected by the prosecution and further considering the fact that the Applicant is in custody since 08.06.2019 and trial is likely to take some time, without further commenting on merits of the case, I am inclined to release him on bail.
7. Accordingly, the bail application is allowed.
8. It is directed that the Applicant shall be released on bail on executing a personal bond for a sum of Rs. 20,000/- with one solvent surety for the like amount to the satisfaction of the concerned Trial Court for his appearance before the said Court as and when directed.

Sd/-
(Arvind Singh Chandel)
Judge