NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Misc. Criminal Case (A) No.1129 of 2019

Nilesh Kumar Agrawal, S/o Shri Suresh Kumar Agrawal, aged about 29 years, R/o Lalbagicha Ward, Dhamtari, Distt. Dhamtari (C.G.)

---- Applicant

Versus

State of Chhattisgarh, through, Station House Officer, Police Station Civil Lines, Raipur, Distt. Raipur (C.G.)

---- Non-applicant

For Applicant: Mr. Soumitra Kesharwani, Advocate.
For Non-applicant/State: Mr. Ravi Kumar Bhagat, Deputy Govt. Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

21/11/2019

1. Apprehending arrest in connection with Crime No.383/2014, registered at Police Station Civil Lines, Raipur for the offence punishable under Section 420 of the IPC, the applicant has filed this application under Section 438 of the CrPC for grant of anticipatory bail.

2. This is the second bail application filed on behalf of the applicant for grant of anticipatory bail. His first bail application was dismissed for want of prosecution on 15-4-2019.

3. Case of the prosecution, in brief, is that the applicant being the Proprietor of M/s. Hanuman Traders, was allotted a pin number and in between 2010-2011 up to 2013-14 without selling any articles, he issued bogus bills in favour of number of persons by which the Government has suffered loss of revenue to the extent of ₹ 68.85 lakhs, as such, the applicant has committed the offence punishable under Section 420 of the IPC.

4. Learned counsel for the applicant submits that the applicant has not

committed any offence and he has been falsely implicated in the case. He further submits that the Department instead of lodging report under Section 420 of the IPC ought to have issued notices for demand and thereafter, penalty could have been imposed and in any event, if the demand could not have been fulfilled then only further proceeding could have been taken, as it is the case where under the provisions of the Commercial Tax Act, 2005, after giving opportunity to the applicant order could have been passed imposing tax liability, if any, and there is no involvement of the applicant in the offence, therefore, any offence punishable under Section 420 of the IPC in case of tax evasion, at the most, is improper and as such, the applicant be granted the privilege of anticipatory bail.

5. Learned State counsel opposes the application and submits that the applicant has committed the offence punishable under Section 420 of the IPC, as forged bills have been issued by him without selling any article as Proprietor of M/s. Hanuman Traders and thereby not only forged bills have been issued, but thereby revenue loss of ₹ 68.85 lakhs has occasioned, as such, prima facie, it is not the case for grant of anticipatory bail.

6. I have heard learned counsel for the parties and perused the case diary.

7. Taking into consideration the nature and gravity of offence, facts and circumstances of the case and further taking into account the manner in which bogus bills were issued in favour of number of persons and thereby the Government has suffered loss of revenue to the extent of ₹ 68.85 lakhs, I do not consider it a fit case for grant of anticipatory bail to the applicant. The application is accordingly, rejected.

Sd/-
(Sanjay K. Agrawal)
Judge

Soma