

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

MCRC No. 4667 of 2019

- R. Koteswar Rao S/o Late Shri R. Tulsidas, Aged About 50 Years, R/o 10/672, Sector 1 Soniya Gandhi Nagar, Nahar Par, Shivanand Nagar, District Raipur Chhattisgarh., District : Raipur, Chhattisgarh

---- Applicant

Versus

- State of Chhattisgarh, Through SHO, Police Station Devendra Nagar, District Raipur Chhattisgarh., District : Raipur, Chhattisgarh

----Non-applicant

For Applicant – Shri Sunil Otvani, Advocate.

For Non-applicant/State – Shri Devendra Pratap Singh, Deputy Advocate General.

Hon'ble Shri Justice Rajendra Chandra Singh Samant

Order on Board

27-08-2019

1. Heard on the application filed under Section 439 of the Cr.P.C. This is first bail application before this Court filed by the applicant for grant of regular bail. The applicant has been arrested on 19-06-2019 in connection with Crime No.88/2014 registered at Police Station - Devendra Nagar, District Raipur, Chhattisgarh for the offence under Section 420 of the IPC.

2. It is submitted on behalf of the applicant that the applicant has been falsely implicated in this case. He is in jail since 19-06-2019. The only case against the applicant is of tax evasion. The Commercial Tax Department had itself issued notice to the said industries with which the applicant had made transactions and the taxes due have been deposited by the same industries regarding which a certificate is present in the case diary itself. Therefore, no case is made out against the applicant. Therefore, it is prayed that the applicant may be granted regular bail.

3. Learned counsel for the State/non-applicant opposes the application and submits that there are serious allegations against the applicant that he defalcated and manipulated the accounts and documents of transactions and has

evaded the tax by not depositing dues for Input Tax Rebate of Rs.1,96,67,257/-. Therefore, he is not entitled for grant of bail.

4. Heard learned counsel for the parties and perused the case diary.

5. The commercial tax department has lodged the FIR against the applicant in the year 2014 regarding tax evasion. During investigation it has been found that this applicant has manipulated the records of the transactions and prepared forged documents showing forged transactions, thus, he has evaded the tax. Hence, this case.

6. Considering that it is mainly a case of tax evasion and also for the reason that the investigation is now complete and the case is pending for trial, therefore, I feel inclined to allow this application.

7. Consequently, this application filed by the applicant under Section 439 of the Cr.P.C. for grant of regular bail is hereby allowed. It is directed that the applicant shall be released on bail on his furnishing a personal bond in the sum of Rs.25,000/- with one surety in the like sum to the satisfaction of the concerned Court, for his appearance as and when directed.

8. Certified copy as per rules.

Sd/-

(Rajendra Chandra Singh Samant)
Judge