

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR**MCRC No. 9303 of 2018**

Piyush Singh @ Sonu Singh S/o Late Shri Ranveer Singh Aged About 30 Years R/o Village Jagtipur, P.S. Kapsethi, Post Kalikavara District Varanasi U. P., District : Varanasi, Uttar Pradesh

---- Applicant**Versus**

State Of Chhattisgarh Through The District Magistrate, Raipur District Raipur Chhattisgarh, District : Raipur, Chhattisgarh

----Non-applicant

For Applicant	:	Mr. Khitiz Sharma, Advocate
For State	:	Mr. Rahul Mishra, Dy. G.A.

Hon'ble Shri Justice P. Sam Koshy**Order on Board****28/03/2019**

1. The present is a second bail application filed under Section 439 Cr.P.C. for grant of bail to the applicant, who has been arrested in connection with Crime No. 89/2014 registered at Police Station Devendra Nagar, District Raipur, Chhattisgarh for the offence punishable under Sections 420, 409 of Indian Penal Code, 1860 and 45(2) The Chhattisgarh Value Added Sales Tax Act, 2003. The earlier bail application was withdrawn on 29.10.2018 in MCRC No. 7522/2018 with liberty to revive the same after the challan is filed.
2. The applicant in the instant case was arrested on 28.08.2018 in connection with aforesaid crime number.
3. The case of the prosecution against the applicant is that the applicant is the Proprietor of the firm namely M/s. Maa Sharda Traders. A complaint was received alleging that certain Traders in the State of Chhattisgarh are said to have made large number of purchases from M/s. Maa Sharda Traders of which the applicant is the Proprietor. It is alleged that though M/s. Maa Sharda Traders has collected tax from the Traders for the purchase that they have made, but the said tax has not been deposited or

paid to the Department. It is also submitted that the applicant is said to have provided false and fabricated bills to the purchasers for the periodical purchases that were made by those Traders.

4. At the outset, the counsel for the applicant submits that applicant has been falsely implicated in the instant case and that he is totally unaware of the alleged tax evasion as alleged against the applicant. According to the applicant, the present applicant has been made a scape goat, in as much as the actual culprits are the alleged Traders in the State of Chhattisgarh, who are said to have got false and fabricated purchase receipts prepared in the name of M/s. Maa Sharda Traders and they have availed tax benefit and ultimately on the basis of those fake receipts and documents, the applicant has been implicated in the present case and actual beneficiaries in fact are firstly not made an accused and secondly have been permitted to let go by the respondent/State.
5. Counsel for the applicant further submits that except for vague statements made by some of the Traders, there is no concrete or strong evidence collected by the Department in the course of investigation, neither is there any substantial material in respect of the financial transactions, particularly from the bank records if any with which the present applicant could have been said to have been involved in the said case. It was further the contention of the applicant that on an identical set of facts, there was another complaint lodged against the present applicant vide Crime No. 363/2014 registered at Police Station Civil Lines, District Raipur for the same offence and where this High Court itself has granted the benefit of anticipatory bail to the applicant in MCRCA No. 698/2018 decided on 26.07.2018. Thus it was prayed, for the applicant to be released on bail.
6. The State counsel on the contrary opposing the bail application submits that it is a case where huge amount of tax has been evaded by the applicant running into many Crores and therefore taking into consideration

the magnitude of the financial liability involved, the applicant does not deserve bail.

7. Having heard the contentions put forth on either side and on perusal of record what is apparently clear is that the investigation part seems to have been complete and the charge-sheet also has been duly filed before the Court and the Department must have collected all the relevant records and as such there is no likelihood of any further tampering with the documents by the applicant. Further the applicant in the instant case has already remained in custody for a period of more than 7 months. What also cannot be lost sight of is the fact that this High Court in MCRCA No. 698/2018 had granted anticipatory bail to the applicant in an identical set of facts and all this makes out a strong case for grant of bail to the applicant, accordingly the present MCRC stands allowed.
8. It is directed that the applicant shall be released on bail on his furnishing a personal bond in the sum of Rs.1,00,000/- each with two local sureties in the like sum to the satisfaction of the concerned Court for his appearance before the said Court as and when directed.

Sd/-
(P. Sam Koshy)
Judge

Ved