

216 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CRM-M No.64522 of 2018 (O&M)
Date of decision : 14.01.2019

Rakesh Arora

..... Petitioner

versus

State of Haryana

..... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI

Present : Mr. Gurinder Pal Singh, Advocate
for the petitioner.

Ms. Harpreet Kaur, Assistant Advocate General, Haryana.

AJAY TEWARI, J. (Oral)

This petition has been filed under Section 439 Cr.P.C. for grant of regular bail to the petitioner in case F.I.R. No.115 dated 17.02.2018 registered under Sections 420/406/467/468/471/204/120-B IPC and Sections 7/8 of P.C. Act, 132 CGST Act at Police Station Sadar, Gurugram, Haryana.

The allegations are that the petitioner is a so called Taxation Advisor but actually is in the business of helping various assesses under the Haryana Value Added Tax Act and the Central Govt. Sales Tax Act to evade their tax liabilities by creating various firms and thus causing loss of State Exchequer to the tune of crores of rupees.

Learned counsel for the petitioner has argued that the petitioner has now been in custody for about 9 months and even if all the allegations are taken to be correct then the State accepts that the actual tax evasion was

done by paying bribe. However, two officials were arrested who have been released on bail.

Learned Additional Advocate General on instructions from Inspector Ajay, State Crime Branch has accepted these factual assertions but has argued that the web created by the petitioner is very expansive and there are other FIRs also against him.

To my mind the crucial determinant in this case is the fact that the Taxation Inspector has been released on bail. He was the real facilitator because with out the connivance of the officials the tax evasion could not have taken place and at the most the petitioner is alleged to have created a platform which would facilitate the evasion of tax but the actual evasion of tax has been done by the beneficiaries and the Government officials.

Keeping in view the above facts and the period of incarceration already suffered by the petitioner, without going into the merits of the case, I deem it appropriate to release the petitioner on regular bail to the satisfaction of the trial Court/Duty Magistrate.

Ordered accordingly.

Petition stands allowed.

Since the main case has been decided, the pending criminal miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

14.01.2019

pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No