IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

215) CRM-M-51389-2019

Date of Decision: 20.12.2019

Ankur ...Petitioner

Versus

State of Haryana and another …Respondents

CORAM: HON'BLE MR. JUSTICE AMOL RATTAN SINGH

Present:- Mr. S.K. Bawa, Advocate, Advocate, for the petitioner.
Mr. Surender Singh, AAG, Haryana.

***

Amol Rattan Singh, J. (Oral)

By this petition, the petitioner seeks the concession of 'anticipatory bail', upon FIR no.0629 having been registered at Police Station Chandanibagh, District Pannipat, on 25.06.2019, alleging therein commission of offences punishable under Sections 420, 467, 468 and 471 of the IPC.

The said FIR was registered at the instance of the Excise and Taxation Officer (State Tax), Ward no.11, Panipat, stating therein that upon physical verification having been conducted, of the site where the petitioners' registered office was stated to be existent, no such firm was found to be functioning at that address and consequently, on the ground that he had got his firm registered under the HGST/CGST Act, 2017, on the basis of fake and forged documents and had played a fraud, only to utilize the input tax credit for himself, the aforesaid offence had been committed by him.

Notice of motion having been issued on 03.12.2019, upon the contention of the learned counsel for the petitioner at that stage that he had taken the premises on rent to run his business even prior to him having been granted a registration certificate, and therefore simply on the statements of two witnesses, to the effect that he was not running his firm, the FIR was got registered, even though he has been paying all his taxes. However, no interim protection had been granted to the petitioner, with, subsequently, the Excise and Taxation Officer, Panipat, having been impleaded as respondent no.2.

Today, Mr. Sunil Dhull, Excise and Taxation Officer, is present in court.

Learned counsel for the petitioner points to Annexure P-5, which is seen to be a copy of an order passed on 27.02.2019, cancelling the registration of the certificate under the GST Act, with no dues shown to be pending against him.

Upon the aforesaid document being put to the ETO, he has stated that the said order was issued by the Central GST Authority, with no intimation at that time at least to the State GST Authority.

He further submits that the petitioner had been showing purchases from fictitious firms (in respect of which Mr. Surender Singh, learned AAG, Haryana, has pointed to Annexure P-11 annexed with the petition, to specifically point to the transactions between 06.01.2019 to to 24.01.2019, which are shown to be purchases made from one M/s Shree Om Sai Traders, which firm he submits is non-existent).

The Excise and Taxation Officer has further stated that the petitioners' firm allegedly was conducting the business of buying and selling of iron and steel, but with the said registered office at Insar Chowk, Panipat, being located in a small lane, where even a two-wheeler goes with difficulty; and therefore the question of any iron and steel trading taking place from there not being possible because no four wheeled vehicle carrying such goods, could even enter the lane.

On a specific query, the Excise and Taxation Officer submits that the petitioner has not registered any other godown or premises from which he was carrying out the said business.

In the aforesaid circumstances, I see no reason to entertain this petition, which is consequently dismissed.

However, nothing stated herein above shall be taken to be an observation of this court on the merits of the case, for or against the petitioner, but only in the context of the petition seeking 'anticipatory bail' under Section 438 of the Cr.P.C.

(AMOL RATTAN SINGH)
JUDGE

20.12.2019
vcgarg

Whether reasoned/speaking: Yes
Whether reportable: Yes