

Sr. No.206

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

CRM-M-14113 of 2020 (O&M)

Date of Decision: 12.06.2020

Abhishek Modgil

...Petitioner

Versus

State of U.T. Chandigarh

... Respondent

CORAM:- HON'BLE MR. JUSTICE ARUN MONGA

**Present: Mr. H.S.Brar, Advocate,
for the petitioner.**

Mr. Manish Jain, APP, UT., Chandigarh.
(Presence marked through video conference)

ARUN MONGA, J. (ORAL)

1. The petitioner is seeking anticipatory bail in FIR No. 390 dated 16.12.2019, registered under Sections 420, 467, 468, 471 and 120-B of Indian Penal Code, Police Station Central, Sector 17, Chandigarh.

2. As per allegations in the FIR, petitioner is proprietor of M/s Mahadev Metals. The petitioner obtained GST registration and had taxable supplies/transactions of goods to the tune of Rs.20,46,52,098/-. He is stated to have committed tax evasion to the tune of Rs.4,02,00,136/- by generating bogus invoices of sales and purchases.

3. Learned counsel for the petitioner submits that petitioner is a young boy of 24 years, just a matriculate and is not even educated enough to understand or carry out transactions of such high magnitude running into

more than Rs. 20 crores. He has been simply made a scapegoat. According to him, the identity documents of the petitioner were misused and a dummy firm was created, wherein alleged bogus entries were made to evade the government taxes. He further submits that the petitioner has nothing to do with these transactions and he is ready to join the investigation. According to him, the case is based on documentary evidence, which are in police possession and custodial interrogation of the petitioner is not required.

4. Learned State/UT counsel, on the other hand, opposes the aforesaid submissions. He submits that the petitioner not only cheated the Tax Authorities but committed criminal offence as well, by forging bogus receipts. According to him, the custodial interrogation of the petitioner is necessary to elicit truth.

5. Having heard both the learned counsel, I am of the considered view that the petitioner deserves concession of anticipatory bail. The allegations are that the petitioner forged and fabricated the documents to avoid the tax liability. All the documents are already in possession of the police. Whether the petitioner had any role to play in the entire gamut or he has been made scapegoat, as alleged, can be ascertained once the petitioner joins the investigation vis a vis the documentary evidence already seized.

6. In the circumstances, the petition is allowed. The petitioner is ordered to be released on anticipatory bail on his furnishing bail bonds and surety bonds of local and sound surety, to the satisfaction of Chief Judicial Magistrate/ Duty Magistrate, Chandigarh, subject to his complying with provisions contained in Section 438(2) Cr.P.C. On his doing so, he shall join the investigation and shall appear before the Investigating Officer as and

when called to do so and would cooperate in the investigation, failing which the State/UT is at liberty to approach this Court seeking cancellation of protection granted to the petitioner.

12.06.2020
Jiten

(ARUN MONGA)
JUDGE

Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No