IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

208 **CRM-M-39172-2020**
Date of decision : 22.12.2020

Subhash Chander
... Petitioner

Versus

State of Haryana
.. Respondent

CORAM :HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present:- Mr. Gourav Jain, Advocate for the petitioner.

Mr. Manish Dadwal, AAG, Haryana.

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Anupinder Singh Grewal, J. (Oral)

Heard through video conferencing.

The petitioner is seeking anticipatory bail in FIR No.104 dated 18.06.2020, under Sections 420, 467, 468, 471 and 120-B IPC, registered at Police Station Bhattu Kalan, District Fatehabad.

Learned counsel for the petitioner contends that it is alleged in the FIR that a bogus firm had been created in the name of Yash Trading Company which had shown bogus sales and claimed input tax credit of ₹49.00 lacs approximately. As per the investigation, this bogus firm had allegedly opened a bank account in the SBI which was allegedly operated by Manoj Kumar, Raju and Sushil. The petitioner has been arraigned as an accused on the statement of co-accused Manoj Kumar that the petitioner was a person who had opened the bogus firm and was controlling the operations. He, however, contends that Manoj was only a part-time accountant of the petitioner's firm namely Tirupati

Balaji and the petitioner has no connection with the other accused namely Sushil and Raju. Learned counsel further contends that the allegations in the FIR do not disclose a *prima facie* case under the aforenoted sections against the petitioner. He also contends that it would at the most be a case of violation of Section 132 of the Goods and Services Tax Act, 2017.

Learned State counsel has filed reply by way of an affidavit of Deputy Superintendent of Police, Fatehabad, wherein it is stated that it has been disclosed by the statement of co-accused and other material that a bogus firm was opened in the name of Yash Trading Company, at the instance of the petitioner, who is the partner of M/s Tirupati Balaji Oil Mill. Fake bills had shown non existent sales of ₹9,79,92,252/- and claimed input tax credit. The details of the fake invoices for purchases have also been spelt out.

In view of the serious allegations against the petitioner of opening a fake firm, showing bogus sales to cause huge loss to state exchequer, I do not deem it appropriate to grant him concession of anticipatory bail. Consequently, the petition stands dismissed.

(ANUPINDER SINGH GREWAL)
JUDGE

December 22, 2020
sonia gugnani

Whether speaking/reasoned	**:**	Yes/No
Whether Reportable	**:**	Yes/No