

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

ANTICIPATORY BAIL APPLICATION NO.1071 OF 2021

1. Ritesh Ramniklal Parmar
2. Dhaval Dhiraj Chhaya .. Applicants

Vs.

The State Of Maharashtra & Anr. .. Respondents

Ms. Megha S. Gupta i/b Hedgehog Fox LLP, Advocate for
Applicants.

Ms. S. V. Sonawane, A.P.P. for the State-Respondent.

CORAM : PRAKASH D. NAIK, J.

DATE : 15th APRIL 2021

PC.

1. This is an application for transit anticipatory bail in connection with summons dated 05.04.2021, 03.03.2021, 06.03.2021 and 10.03.2021 issued by Superintendent (Anti-Evasion), CGST, Gandhi Nagar, Preventive Section, Mridul Tower, Navrangpura, Ahmedabad.

2. Summons has been issued under Section 70 of the CGST Act 1944 read with erstwhile section 83 of finance Act 1995 and Section 14 of the Central Excise Act 1944. In the summons it is mentioned that inquiry about evasion of CGST/SGST levied under relevant Acts/ contravention of the rules made thereunder is being conducted. The summons further

mentioned that the officer has reason to believe that applicants are in possession of facts and/or documents and things, which are relevant to the above inquiry. The applicants have been summoned under Section 70 of CGST Act 2017 read with other provisions and directed to appear before Superintendent (Anti-Evasion) at the office of the Commissioner of Central GST and Central Excise, Gandhi Nagar, Preventive Section 5th Floor, Mridul Tower, Navrangpura, Ahmedabad.

3. It is submitted that although summons has been issued to the applicants, there is every possibility that during course of inquiry the applicants may be arrested. Summons were issued repeatedly. It is submitted on account of current pandemic situation applicants would require reasonable time to approach the appropriate Court seeking appropriate relief.

4. Vide order dated 12.04.2021 this Court had directed the applicants to serve the respondent No.2. learned counsel representing the applicants placed on record the copy of the notice alongwith acknowledgement indicating service upon the respondent No.2. However, none appears for respondent No.2. It is submitted that the applicant No.2 is suffering from Covid-19 and he has been quarantined, he may be granted protection of six weeks. It is submitted that applicants would file affidavit of service. The copy of notice is taken on record.

5. Considering the factual aspects as stated above and submissions of learned counsel for the applicants, protection can be granted to the applicants for a temporary period to enable them to approach the appropriate Court for appropriate relief. This application is not adjudicated on merits.

ORDER

- (i) In the event of arrest of the applicants in connection with summons dated 05.04.2021, 03.03.2021, 06.03.2021 and 10.03.2021 issued by Superintendent (Anti-Evasion), CGST, Gandhi Nagar, Preventive Section, 5th Floor, Mridul Tower, Navrangpura, Ahmedabad, the applicants be released on bail on executing PR bond in the sum of Rs. 25,000/- each with one or more surety in the like amount;
- (ii) This transit anticipatory bail is granted to the applicant No.1 for a temporary period of four weeks and Applicant No.2 for a temporary period of six weeks to enable the applicants to approach the appropriate Court for seeking appropriate relief.
- (iii) The applicants shall file affidavit of service on record.
- (iv) Application stands disposed of.

(PRAKASH D. NAIK, J.)