IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

BAIL APPLICATION NO.947 OF 2020

Ravindra Nathuram Khariwale .. Applicant
Versus
State of Maharashtra .. Respondent

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Mr.Ramesh Jadhav, Advocate for the Applicant.

Mr.A.R. Kapadnis, APP for the Respondent – State.

PSI Vijay Mohite, Parksite Police Station, Vikhroli, Mumbai,
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CORAM : PRAKASH D. NAIK, J.

DATED : APRIL 7th, 2021.

P.C. :

The applicant was arrested on 2nd January, 2019 in connection with C.R.No.210 of 2018, registered with Parksite Police Station, Vikhroli, Mumbai, for the offences punishable under Sections 420, 465, 467, 468 and 471 read with 34 of Indian Penal Code ("IPC", for short) and Sections 74(1)(b), 74(1)(c), 74(1)(f, 74(2), 74(4) and 74(5) of the Maharashtra Value Added Tax Act, 2002 ("VATA", for short).

2 The case of the prosecution is that application is

made by the applicant to the Department on 19th February, 2008, for obtaining Tax Identification Number (TIN). After verifying all his concerned documents and paying the requisite fees, TIN certificate was issued. It was found that the applicant was conducting the business of Nut Bolt, Ball Bearing, Chemical, Iron and Steel and Hardware. The Sales Tax Department verified the records and it was found that applicant had not paid an amount of Rs.11,98,685/-, as per the VAT Act 2002. First Information Report ("FIR", for short) was registered and the applicant was arrested. On completing investigation, charge–sheet has been filed.

3 The contention of the applicant is that he is in custody for substantial period of time. The alleged evasion of VAT is for a period of 2008 to 2011. The customers did not make any complaint to Sales Tax Department. Although the charge was framed on 17th June, 2019, no witness has been examined.

4 Learned APP submitted that there is default in payment of VAT. False documents were used by the accused. Loss is caused to the Government.

5 It is pertinent to note that the applicant is in custody for a period of two years and two months. The case is pending before the Court of learned Magistrate and the offences are

triable by the Magistrate. Claim of the Sales Tax Department with regards to levy of VAT has been disputed by the applicant. Considering this circumstance, bail can be granted to the applicant.

:: <u>O R D E R</u> ::

(i) Bail Application No.947 of 2020, is allowed;

(ii) Applicant is directed to be released on bail in connection with C.R.No.210 of 2018, registered with Parksite Police Station, Vikhroli, Mumbai, on executing P.R. Bond in the sum of Rs.50,000/-, with one or more local sureties in the like amount;

(iii) Applicant shall report the Parksite Police Station, Vikhroli, Mumbai, once in three months on first Saturday of the month between 11:00 a.m. to 01:00 p.m., till further orders;

(iv) Applicant shall attend the trial Court on the date of hearing regularly, unless exempted by the Court;

(v) The applicant is permitted to furnish provisional cash bail in the sum of Rs.25,000/-, for a period of eight weeks, in lieu of surety;

(vi) Bail Application No.947 of 2020, stands disposed of accordingly.

(**PRAKASH D. NAIK, J.)**