

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2021

CORAM:

THE HON'BLE MR.JUSTICE V.BHARATHIDASAN

CrI.O.P.No.4432 of 2021

Babuji

... Petitioner

-Vs-

1. The Principal Chief Commissioner,
GST Bhavan, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2. The Superintendent of GST and Central Excise, ... Respondents
Chennai Outer Commissionerate,
GST Bhavan, Mahatma Gandhi Road,
Nungambakkam, Chennai - 60 034.

Prayer: Criminal Original Petition filed under Section 438 of Code of Criminal Procedure praying to enlarge the Petitioner on bail in the event of his arrest in File No.GEXCOM/AE/INV/GST/2420/2021-AE/O/e-COMMR-CGST-Chennai (Outer) dated 24.02.2021 on the file of the 2nd respondent.

For Petitioner : M/s.Nathan and Associates

For Respondent : Mr.N.P.Kumar
Special Public Prosecutor (GST)

ORDER

The case has been heard through video conference)

The petitioner, who apprehends arrest at the hands of the respondent police for the alleged offence punishable under Section 174-A and 175 of IPC, in File No.GEXCOM/AE/INV/GST/2420/2021-AE/O/e-COMMR-CGST-Chennai (Outer) dated 24.02.2021 on the file of the 2nd respondent.

2. The petitioner has filed a case against the notice issued by the 2nd respondent under Section 70 of Central Goods and Services Act 2017.

3. The learned counsel for the petitioner would submit that now pursuant to the summons, he is ready and willing to appear before the authority, but he apprehends arrest. Hence, he seeks anticipatory bail.

4. Mr.N.P.Kumar, the learned Special Public Prosecutor (GST) appearing for the respondent would submit that summons issued under Section 70 to evident and produce the necessary documents. That apart, the present case the alleged tax evasion is to the tune of Rs.18,37,00,000/-. Hence, the petitioner may be directed to appear before the authority, pursuant to the summons and produce the necessary documents.

5. Considered the rival submissions, Now only a summon has been issued by the authority under Section 70 of Central Goods and Services Act, 2017, the petitioner without appearing for enquiry, cannot approach this Court seeking anticipatory bail. Hence, this Criminal Original Petition is dismissed. However, the petitioner is directed to appear before the authority on 22.03.2021 for enquiry.

-sd/-
17/03/2021

This order, on being produced, be punctually observed and carried into execution by all concerned

TRUE COPY

Sub-Assistant Registrar (Statistics/C.S.)
High Court, Madras - 600 104.

TO

1 THE PRINCIPAL CHIEF COMMISSIONER,
GST BHAVAN, MAHATMA GANDHI RD,
NUNGAMBAKKAM, CHENNAI-600 034.

2 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE,
CHENNAI OUTER COMMISSIONERATE,
GST BHAVAN, MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI-600 034.

3 THE SPECIAL PUBLIC PROSECUTOR (GST)
HIGH COURT, MADRAS.

+1 CC to M/S.NATHAN AND ASSOCIATES Advocate on payment of
necessary charges SR NO. 3556

CRL OP.4432/2021

Date :17/03/2021