



IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Criminal Jurisdiction)

Wednesday, the Sixth day of October Two Thousand Twenty One

PRESENT

The Hon`ble Mr Justice M.DHANDAPANI

CRIMINAL ORIGINAL PETITION Nos.16876 & 16891 of 2021

N.SHAHUL HAMEED

[PETITIONER / ACCUSED
IN CRL.O.P.NO.16876]

A.NAZER ALMUBARAK

[PETITIONER / ACCUSED
IN CRL.O.P.NO.16891]

Vs

THE STATE REP BY
THE SENIOR INTELLIGENCE OFFICER,
DGGI, CHENNAI ZONAL UNIT,
NO.16, BSNL BUILDING, TOWER II,
5TH AND 6TH FLOORS, GREAMS ROAD,
CHENNAI-600 006

[RESPONDENT IN
BOTH THE PETITIONS]

For Petitioner : M/S.R.PRABHAKARAN Advocate

For Respondent : M/S. C.E.PRATAP, Govt. Advocate (Crl. Side)

PETITION FOR ANTICIPATORY BAIL Under Sec. 438 Cr.P.C.

ORDER : The Court Made the following order :-

The petitioners, who apprehend arrest for the alleged offence specified in Clause (a) or clause(b) or clause(c) or clause(d) of sub section(1) of Section 132 of the Central Goods and Service Tax Act, 2017, which is punishable under clause(i) or (ii) of Sub-section (2) of the said section in unknown Crime No. of 2021 on the file of the respondent police, seeks anticipatory bail.

2. The case of the prosecution in both the petitions is that the petitioner is the proprietor of Noordeen Enterprises and his brother is the proprietor of M.N.S Enterprises. Both the firms committed GST fraud and had caused a loss to the Government to the tune of Rs.11.80 crores/-. Thereby the GST authority registered a case against the petitioners.



3. The learned counsel appearing for the petitioners submit that the petitioners did not commit any such offence as alleged by the prosecution and they have been falsely implicated in this case. Infact, Rs.50 lakhs was recovered and Rs.1.80 crores has been freezed. Hence, he prays for grant of anticipatory bail to the petitioners.

4. The learned Government Advocate (Crl.Side) submits that the preliminary investigation revealed that the petitioner's firm Noordeen Enterprises and his brother Sheik Dawood's Enterprises have availed fraudulent Input Tax Credit to the tune of Rs.11.80 crores approximately on the invoice value of Rs.65.75 crores causing colossal loss of revenue to the exchequer. He further submits that the petitioner was aware of the violations of GST provisions committed by him and his brother Sheik Dawood proprietor of MNS Enterprises and overall incharge of the Petitioner's firm Noordeen Enterprises has admitted that both the firms managed by him have availed and utilized ineligible Input Tax Credit of Rs.11.80 Cr.(Approx) and undertook to discharge the GST liability of Rs.11.80 crores along with applicable interest and penalty. Hence, he vehemently opposed grant of Anticipatory Bail to the petitioners.

5. Considering the facts and circumstances of the case, the petitioners have caused a substantial amount of loss to the Government by availing input fare credit to which they are not eligible and had evaded payment of GST, the gravity of offence being very high and investigation is still underway, this Court is not inclined to grant anticipatory bail to the petitioners.

6. Accordingly, this Criminal original petition is dismissed.

-sd/-

06/10/2021

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 SENIOR INTELLIGENCE OFFICER,
DGGI, CHENNAI ZONAL UNIT, NO.16,
BSNL BUILDING, TOWER II,
5AND 6TH FLOORS, GREAMS ROAD,
CHENNAI-600 006

2 THE PUBLIC PROSECUTOR
HIGH COURT, MADRAS.

CC to M/S.R.PRABHAKARAN Advocate on payment of necessary charges

CRL OP.NOS.16876&16891/2021

Date :06/10/2021

APN 20/10/2021