



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.11.2021

CORAM:

THE HON'BLE MR.JUSTICE M.DHANDAPANI

(*)Crl.O.P.NOs.20023,20021 AND 20019 of 2021

1.K.Muthukumaran

... Petitioner
(CRL.OP.NO.20023/2021)

2 V.Chandru

... Petitioner
(CRL.OP.NO.20021/2021)

3 J.GOBI

... Petitioner
(CRL.OP.NO.20019/2021)

Vs.

The Senior Intelligence Officer,
DGGI , Chennai Zonal Unit,
No.16, BSNL Building, Tower-II,
5th and 8th Floors, Greams Road,
Chennai-600 006.
(RR.NOs.32,31 and 33 of 2021)

... Respondent
(In All The Petitions)

PRAYER: Criminal Original Petition has been filed under Section 439 of Cr.P.C, prayed to enlarge the petitioner on bail pending investigation in RR.Nos.32, 31 and 33 of 2021 on the file of the respondent/complainant.

For Petitioner : Mr.D.Selvaraju

For Respondent : Mr.N.P.Kumar
Special Public Prosecutor

ORDER

The petitioners who were arrested on 02.10.2021 and remanded to judicial custody for the offences under Sections 132 (1) (c) (i) of GST Act 2017 in RR.Nos.32, 31 and 33 of 2021 respectively, on the file of the respondent police, seek bail.

2. The case of the prosecution is that the petitioners prepared a bogus invoice and committed fraud for not paying GST valuation to the tune of Rs.5,49,34,000/-. Hence, the GST authorities registered a case against the petitioners.



3. The learned counsel for the petitioners submit that the petitioners are innocent persons and they are no way connected with the alleged offences and they have been falsely implicated in this case. He further submits that the petitioners already deposited a sum of Rs.26,00,000/- without prejudice their rights before the GST authorities. Apart from that, the petitioners are ready to deposit an amount of Rs.1 Crore out of which, Rs.50,00,000/- would be paid at the time of coming out on bail and the remaining amount of Rs.50,00,000/- within a period of six weeks and an undertaking affidavit has been filed to that effect and that the said deposit would be made in two accounts at Rs.25,00,000/- each in one account and Rs.25,00,000/- each in another account viz., GSTIN:33AQSPG9533A1ZX and GSTIN:33ABDCS4905P1Z1 respectively. He further submits that petitioners have been in jail from 02.10.2021. Hence he prays for grant of bail to the petitioners.

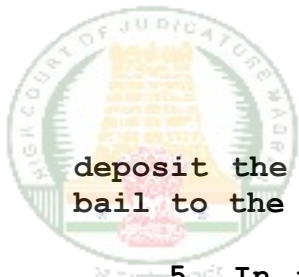
The relevant portion of the affidavit as follows:

2. I am given to understand.....
Accordingly, I submit that without prejudice to my rights at the trial of the case, I undertake to make/arrange for the payments as under, to the credit of viz., GSTIN:33AQSPG9533A1ZX and GSTIN:33ABDCS4905P1Z1 concerned in the above RR.Nos.33 of 2021, 31 of 2021 and 32 of 2021 on the file of the respondent ;

S.No.	State/Date of Payment	Amount (Rs)
01	Payment to be made prior to release on bail into GSTIN: 33AQSPG9533A1ZX [Smart Management Services]	25,00,000/-
02	Payment to be made prior to the release on bail, into GSTIN: 33ABDCS490P1Z1 [SDPS HR Solutions Private Limited]	25,00,000/-
03	Payment to be made within six weeks after release on bail into GSTIN : 33AQSPG9533A1Z[Smart Management Services]	25,00,000/-
04	Payment to be made within six weeks after release on bail into GSTIN : 33AABDCS4905P1Z1 (SDPS HR Solutions Private Limited]	25,00,000/-

Total 1,00,00,000/-

4. The learned Government Advocate (Crl.Side) submits that the total amount is quantified at Rs.5,49,34,000/-, which has to be paid by the petitioners. However, he submits that without prejudice to the claim of the respondent, the petitioners may be directed to



deposit the sum of Rs.1 Crore as undertaken and this Court may grant bail to the petitioners on stringent conditions.

5. In view of the aforesaid submissions, this Court is of the view that the petitioners having already deposited a sum of Rs.26,00,000/- without prejudice their rights before the GST authorities and that, on their own volition, the petitioners are ready and willing to deposit a sum of Rs.1 Crore out of which, Rs.50,00,000/- would be deposited at the time of coming out on bail and the remaining Rs.50,00,000/- within the time frame fixed by this Court, this Court is inclined to grant bail to the petitioners.

Accordingly, the petitioners are directed to be enlarged on bail on their executing a bond for a sum of Rs.10,000/- (Rupees Ten Thousand only) each, with two sureties, each for a like sum to the satisfaction of the learned *Additional Chief Metropolitan Magistrate (E.O.I), Egmore, Chennai 600 008* and on further condition that:

(a) the sureties shall affix their photographs and left thumb impression in the surety bond and the Magistrate may obtain a copy of their Aadhar card or Bank pass Book to ensure their identity;

(b) the petitioners shall jointly deposit a sum of Rs.50,00,000/- at the rate of Rs.25,00,000/- each in the two accounts, Viz., GSTIN:33AQSPG9533A1ZX and GSTIN:33ABDCS4905P1Z1 respectively and produce proof of such deposit at the time of execution of sureties and the learned Magistrate shall verify the same before accepting the sureties;

(c) after coming out on bail, within a period of four weeks therefrom, the petitioners shall jointly deposit the balance sum of Rs.50,00,000/- at the rate of Rs.25,00,000/- each in the two accounts, viz., GSTIN:33AQSPG9533A1ZX and GSTIN:33ABDCS4905P1Z1 respectively, and produce proof of such deposit before the learned Magistrate;

(b) the petitioners shall report before the respondent police, daily at 10.30 a.m. until further orders;

(c) the petitioners shall not tamper with evidence or witness either during investigation or trial;

(d) the petitioners shall not abscond either during investigation or trial;

(e) on breach of any of the aforesaid conditions, the learned Magistrate/ Trial Court is entitled to take



appropriate action against the petitioners in accordance with law as if the conditions have been imposed and the petitioners released on bail by the learned Magistrate/Trial Court himself as laid down by the Hon'ble Supreme Court in *P.K.Shaji Vs. State of Kerala* [(2005) AIR SCW 5560]; and;

(f) if the accused thereafter absconds, a fresh FIR can be registered under Section 229-A IPC. "

-sd/-

01/11/2021

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.

(*) Being mentioned in Crl.O.P.Nos.20023, 20021 and 20019 of 2021 are clubbed together as a common order. as per order of this Court dated 09.11.2021 made in CRL.OP.NO.20023, 20021 AND 20019 of 2021.

TO

1 THE ADDITIONAL CHIEF METROPOLITAN MAGISTRATE,
(E.O.I) EGMORE, CHENNAI.

2 THE CHIEF METROPOLITAN MAGISTRATE,
EGMORE, CHENNAI. [FOR INFORMATION]

3 THE PUBLIC PROSECUTOR
HIGH COURT, MADRAS.

4 THE SENIOR INTELLIGENCE OFFICER,
DGGI, CHENNAI ZONAL UNIT,
NO.16, BSNL BUILDING TOWER-II,
5TH AND 8TH FLOORS, GREAMS ROAD,
CHENNAI-600 006.

5 THE SUPERINTENDENT,
CENTRAL JAIL, PUZHAI, CHENNAI.

+4 CC to M/S.D.SELVARAJU Advocate on payment of necessary charges SR.NO.12537

(*)CRL.OP.Nos.20023, 20021 AND 20019/2021
Date :01/11/2021

TA-02/11/2021