IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Criminal Jurisdiction)

Friday, the Sixteenth day of April Two Thousand Twenty One

PRESENT

The Hon`ble Mr Justice M.DHANDAPANI

CRIMINAL ORIGINAL PETITION No.20895 of 2020

SYED LIYAKATH ALI [PETITIONER / ACCUSED]

Vs

STATE BY [RESPONDENT]
THE SUPERINTENDENT OF GST AND CENTRAL EXCISE,
HQRS, PREVENTIVE UNIT, CHENNAI NORTH GST AND
CENTRAL EXCISE COMMISSIONERATE,
NO.26/1, UTHAMAR GANDHI SALAI,
NUNGAMBAKKAM, CHENNAI - 600 034.

For Petitioner : M/S. T.K.S.GANDHI Advocate

For Respondent : M/S VENKATESWARAN SPECIAL PUBLIC PROSECUTOR
FOR GST CASES

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

ORDER : The Court Made the following order :-

The Petitioner, who apprehends arrest at the hands of the respondent police for the offence punishable under Section 132(2) (b),132 (2) (c) of the CGST Act 2017 punishable under section 132(1)(i) of the CGST 2017 in R.R. No.27 of 2020, seeks anticipatory bail.

2. The allegation against the petitioner is that he has floated fake companies in GSTIN portal and shown that actual supply of goods was 351.09 crores and availed ineligible input tax credit to the tune of 8.20 crores. The respondent has investigated the same and registered a case against the petitioner.

3. The counsel for the petitioner would submitted that he has no knowledge about the transaction so far and he has been falsely implicated in this case. Hence, he prays for grant of anticipatory bail to the petitioner.

4. The learned special public prosecutor submits that the preliminary investigation carried out and inter-alia revealed that the petitioner along with his associates has created more than 100 bogus firms/companies and registered such companies in GSTIN portal in various names and issued fake invoices invoices without any supply of goods or services in the name of such companies to various fake companies and thereby availed ineligible input tax credit to the tune of 8.20 crores. Hence he vehemently opposed for grant of anticipatory bail to the petitioner.

5. Considering the nature of offence committed by the petitioner and also taking note of the fact that the amount involved in this petition is very huge, this Court is not inclined to grant anticipatory bail to the petitioner. Accordingly, this Criminal Original Petition is dismissed.

-sd/-
16/04/2021

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 SUPERINTENDENT OF GST AND CENTRAL EXCISE,
HQRS, PREVENTIVE UNIT, CHENNAI NORTH GST
AND CENTRAL EXCISE COMMISSIONERATE,
NO.26/1, UTHAMAR GANDHI SALAI,
NUNGAMBAKKAM, CHENNAI – 600 034.

2 THE SPECIAL PUBLIC PROSECUTOR FOR GST CASES,
HIGH COURT, MADRAS.

CC to M/S. T.K.S.GANDHI Advocate on payment of necessary charges

CRL OP.20895/2020

Date :16/04/2021

RVR 10/05/2021