



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.12.2021

CORAM:

THE HON'BLE MRS.JUSTICE T.V.THAMILSELVI

Cr1.O.P.No.22116 of 2021

1.M.Renuka

2.M.Murugan

... Petitioners

Vs.

The Director General of
Goods and Service Tax Intelligence,
Chennai Zonal Unit, 5th Floor,
Tower-II, BSNL Building,
No. 16, Greams Road,
Chennai - 600 006.
(RR No.Not Known of 2021)

... Respondent

PRAYER: Criminal Original Petition has been filed under Section 438 of Cr.P.C prayed to enlarge the petitioners on bail, in the event of his arrest by the respondent police in the case pending investigation in RR No.Not Known of 2021, on the file of the Superintendent of GST and Central Excise Hqrs Preventive unit.

For Petitioners : Mr.S.Raveekumar

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

ORDER

The petitioners, who apprehend arrest at the hands of the respondent police for the alleged offences under Section 132(1)(e) of CGST Act, in RR. No.Not Known of 2021, on the file of the respondent police, seeks anticipatory bail.

2. The case of the prosecution is that 2nd petitioner/husband is running a company in the name and style of M/s.Preetham Facility Services, a man power agency. The 1st petitioner/wife is the Proprietor of the said company. It is alleged that the petitioners have fraudulently availed Input Tax Credit to the tune of Rs.2.5 Crores without any inward supply and utilised the same to set off the GST liability and thus evaded the payment of tax. Hence, the complaint.



3.The learned counsel appearing for the petitioners would submit that the petitioners have not committed any offence as alleged by the prosecution and they have been falsely implicated in this case. The learned counsel, on instructions, would further submit that the petitioners, without prejudice to their rights, are ready to deposit the amount of Rs.25,00,000/- (Twenty Five Lakhs only) each to the credit of the File Number(F.No.DGGI/INV/GST/2021-Gr.B). Hence, he prays for grant of anticipatory bail to the petitioners.

4.The learned Special Public Prosecutor submits that the investigation is still pending and the petitioners are not co-operating for the investigation. Hence, he opposed for grant of anticipatory bail to the petitioners.

5.Considering the facts and circumstances of the case, this Court is inclined to grant anticipatory bail to the petitioners.

6.Accordingly, the petitioners are ordered to be released on bail in the event of arrest or on their appearance, within a period of fifteen days from the date of receipt of a copy of this order, before the Additional Chief Metropolitan Magistrate, EOW-II, Egmore on condition that the petitioners shall execute a bond for a sum of Rs.10,000/- (Rupees Ten Thousand Only), with two sureties each for a like sum to the satisfaction of the respondent police or the police officer who intends to arrest or to the satisfaction of the learned Magistrate concerned and on further condition that:

(a) the petitioners shall deposit a sum of Rs.25,00,000/- (Rupees Twenty Five Lakhs Only) each to the credit of File Number (F.No.DGGI/INV/GST/2021-Gr.B) before Additional Chief Metropolitan Magistrate, EOW-II, Egmore, within a period of three weeks from the date of receipt of a copy of this order. On such deposit being made, the learned Magistrate, shall obtain an affidavit of undertaking that the the amount of Rs.25,00,000/- each deposited by the petitioners to the credit of the File Number F.No.DGGI/INV/GST/2021-Gr.B within a period of two weeks thereafter;

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

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

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



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

(f) 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;

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

-sd/-

07/12/2021

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 ADDITIONAL CHIEF
METROPOLITAN MAGISTRATE, EOW-II,
EGMORE, CHENNAI.

2 THE PUBLIC PROSECUTOR
HIGH COURT, MADRAS.

3 The Director General of
Goods and Service Tax Intelligence,
Chennai Zonal Unit, 5th Floor,
Tower-II, BSNL Building,
No. 16, Greaves Road,
Chennai - 600 006.

+2 CC to M/S S.RAVEEKUMAR Advocate on payment of necessary
charges SR.NO.14213

CRL OP.22116/2021

Date :07/12/2021

RW 04/01/2022