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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CRM-M No.673 of 2021
Date of Decision: 15.07.2021**

ROHIT KUMAR GOYAL

.....Petitioner

Vs

DIRECTOR GENERAL OF GST INTELLIGENCE

.....Respondent

CORAM: *HON'BLE MR. JUSTICE RAJ MOHAN SINGH*

Present: Mr. Puneet Bali, Sr. Advocate with
Mr. Sandeep Goyal, Advocate and
Mr. Uday Agnihotri, Advocate
for the petitioner.

Mr. Tajender K. Joshi, Advocate
for the respondent.

RAJ MOHAN SINGH, J.(Oral)

The case has been taken up for hearing through video conferencing.

Petitioner seeks grant of regular bail under Section 439 Cr.P.C in case bearing File No.IV(6) DGGI/LdZU/Satluj/Arrest/118/2020-21 dated 27.11.2020 under Sections 132(1)(b) and 132(1)(c) of the Central GST Act, 2017 read with Section 20(XV) of the Integrated GST Act, 2017.

On 18.01.2021, following order was passed by the Co-ordinate Bench of this Court:-

“The matter has been taken up for hearing through video conferencing due to outbreak of COVID-19.

*Learned senior counsel has, inter alia, argued that present is a case, where neither any complaint has been filed, nor there is any FIR in the case. No loss of revenue to the State exchequer has been caused in the present case. He further submits that the constitutional validity of Sections 69 and 132 of the Central Goods and Service Tax Act, 2017 (for short “CGST Act, 2017) is already subject matter of challenge before this Court in **CWP-8268-2020(Rajiv Gupta Versus Union of India and others)**. He also refers to the order dated 16.06.2020 passed by this Court in **CRM-M-42451-2019(Mitha Ram Versus State of Punjab and another)** and order dated 28.10.2020 passed in **CRM-M-27425-2020(Ganga Ram Versus State of Punjab and another)**, wherein for the similar allegations, this Court has admitted the accused therein on regular bail. He further submitted that the offence in the case is triable by a Magistrate, wherein maximum sentence can be awarded upto 05 years and the petitioner in the case is in custody since 27.11.2020.*

*Mr. Tajender K. Joshi, Advocate, appearing on behalf of the respondent submits that the cases of the **Mitha Ram and Ganga Ram(supra)** are distinguishable on the ground of custody period. He further submits that the petitioner is not cooperating with the investigation.*

Adjourned to 15.03.2021.

Meanwhile, the petitioner is admitted on interim bail, subject to his furnishing adequate bail bonds/surety bonds to the satisfaction of the Chief Judicial Magistrate/Duty Magistrate. He shall cooperate with the investigation and shall appear before the Special

Investigating Officer for which the respondent shall inform the date and time to the petitioner. During the intervening period, he shall not leave the country.

January 18, 2021
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(HARI PAL VERMA)
JUDGE"

Evidently interim regular bail was granted to the petitioner on the plea of the petitioner that no revenue loss to the State Exchequer has been caused and the constitutional validity of provisions in terms of Sections 69 and 132 of the Central Goods and Service Tax, 2017 is under challenge in CWP No.8268 of 2020.

Learned Senior counsel for the petitioner submitted that no complaint has been filed till date. No show cause notice has been issued under the CGST Act. Maximum punishment that can be awarded for the offence in question is upto five years. Petitioner remained in custody from 27.11.2020 to 18.01.2021 i.e. for 55 days.

Per contra, learned counsel appearing on behalf of the respondent submitted that the investigation is still going on and the petitioner has joined the investigation by providing full co-operation, but his presence is required in further investigation of the case.

In view of aforesaid facts and circumstances, it would be just and appropriate to confirm the interim regular bail granted to the petitioner, subject to his furnishing fresh

adequate bail bonds/surety bonds to the satisfaction of the trial Court/concerned Duty Magistrate. The petitioner shall keep on joining the investigation as and when required to do so by giving him notice in writing by the Investigation Officer.

In view of aforesaid, the petition stands disposed of.

Nothing expressed hereinabove would be construed to be an expression of opinion on merits of the case.

July 15, 2021	(RAJ MOHAN SINGH)
Atik	JUDGE
Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No