

CRM-M-8718-2020

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

(218)

CRM-M-8718-2020

Date of Decision:-10.12.2021.

Rajat

.....Petitioner

Versus

State of U.T., Chandigarh

.....Respondent

CORAM: HON'BLE MR. JUSTICE VIKAS BAHL

Present: Mr. Pratap Singh Gill, Advocate for the petitioner.

Mr. Rajeev Anand, Addl. P.P., U.T, Chandigarh.

VIKAS BAHL, J. (Oral)

This is the first application under Section 438 of Cr.P.C. for grant of anticipatory bail to the petitioner in case FIR No.391 dated 16.12.2019 under Sections 420, 467, 461, 471 and 120-B of IPC, registered at Police Station Sector-17, Chandigarh.

On 03.03.2020, a Co-ordinate Bench of this Court was pleased to pass the following order:-

“CRM-8151-2020

Prayer made in the application is for placing on record

Annexure P6 (Colly).

Application is allowed. Annexure P6 (Colly) is taken on record, subject to all just exceptions.

Main case

CRM-M-8718-2020

Learned counsel for the petitioner submits that the allegation against the petitioner is that he has generated invoices of sales and received bogus invoices of purchases from the date of his registration under the GST Act. She contends that there are penal provisions in Central Goods and Services Tax Act, 2017 and in case of criminality, resort has to be made to Section 328 of the said Act. Her submission is that the provisions of the Indian Penal Code are not attracted to the offence alleged to have been committed the petitioner. She further submits that the assessment proceedings of the dealer were finalized under Section 21 of the UTGST Act, 2017 and the petitioner has already filed an appeal Annexure P6 against the said order, with the competent authority, which is yet to be fixed for hearing.

Notice of motion for 20.04.2020.

Meanwhile, the petitioner shall join the investigation and would be present as and when called for and in the event of arrest, the petitioner shall be admitted to interim bail on his furnishing personal and surety bonds to the satisfaction of Arresting Investigating Officer. The petitioner shall also abide by the conditions as specified under Section 438(2) Cr.P.C.”

Learned counsel for the petitioner has submitted that in pursuance of the above order, the petitioner has joined the investigation on several dates. Learned counsel for the petitioner has further submitted that the petitioner had received a letter dated 19.08.2021 from the Office of the

CRM-M-8718-2020

Economic Offences Wing, Sector 17, Chandigarh, in which several documents and details were sought from the petitioner. In response to the said letter, the petitioner has given a reply dated 27.08.2021 vide which with respect to every aspect, specific information was given and documents have also been annexed along with the said reply to assist due investigation in the present case. It has been submitted that the petitioner undertakes to further co-operate with the investigation and to provide the relevant documents which are in his possession, to the investigating agency.

Learned counsel for U.T., Chandigarh, on instructions from SI Satinder, has submitted that the petitioner has joined the investigation but there is further information which is required to be supplied by the petitioner. It is submitted that the petitioner be bound to keep cooperating with the investigation.

Keeping in view the above-said facts and circumstances, moreso, which have been noticed vide order dated 03.03.2020 and also the fact that the petitioner has joined the investigation and has also substantially complied with the letter issued by the Office of the Economic Offences Wing, Sector 17, Chandigarh dated 19.08.2021 and has further undertaken to cooperate with the investigation and to supply further information, which is in possession of the petitioner, the present petition for grant of anticipatory bail is allowed and the interim order dated 03.03.2021 is made absolute subject to the subject to the conditions envisaged under Section 438 (2) of Cr.P.C. However, the petitioner shall join the investigation as and when called upon to do so.

CRM-M-8718-2020

Nothing stated above shall be construed as a final expression of opinion on the merits of the case and the trial would proceed independently of the observations made in the present case which are only for the purpose of adjudicating the present bail application.

(VIKAS BAHL)
JUDGE

December 10, 2021.
sandeep
Whether speaking/reasoned:-
Whether Reportable:-

Yes/No
Yes/No