

**CRM-M-18919-2021 (O&M)**

PANKAJ BAWEJA  
2021.09.16 16:08  
I attest to the accuracy and  
integrity of this document.  
High Court Chandigarh

**101+207**

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

**CRM-29806-2021 in/and  
CRM-M-18919-2021  
Date of Decision: 17.09.2021**

Balbir Kumar Virdi

Petitioner

Versus

State of Punjab

Respondent

**CORAM: HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Karambir Singh Nalwa, Advocate for the petitioner.

Mr. H.S. Grewal, Additional Advocate General, Punjab.

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**AVNEESH JHINGAN, J (Oral):**

[1] Due to COVID-19 situation, the Court is convened through video conference.

[2] This petition under Section 438 Cr.P.C. is filed seeking anticipatory bail in F.I.R. No. 9, dated 21<sup>st</sup> August, 2020, under Sections 7, 7(a) and 8 of the Prevention of Corruption Act, 1988 (as amended by the Prevention of Corruption Act, 2018) and Section 420, 465, 467, 468, 471 and 120-B IPC, registered at Police Station Vigilance Bureau, F.S.-1, Phase-1, Mohali, District S.A.S. Nagar.

[3] The bird eye view of allegations in this case are that some transporters, passers (service providers or link between the dealers, officials) and officers of Goods & Service Tax Department, in connivance, were manipulating the transactions for availing the Input

Tax Credit (ITC) without the payment of tax. As per *modus operandi*, transactions were either without bills or accompanied by forged bill and using forged transportation documents.

[4] On 18<sup>th</sup> May, 2021, this Court granted interim bail to the petitioner subject to joining investigation taking note of the fact that petitioner was named in the disclosure statement.

[5] Learned State counsel, on instructions, submits that petitioner has joined the investigation, challan stands presented.

[6] In view of statement made by learned State counsel, the interim bail granted to the petitioner vide order dated 18<sup>th</sup> May, 2021 is made absolute.

[7] The petition is allowed.

[8] Since the main case has been decided, pending application, if any, stands disposed of.

[AVNEESH JHINGAN]  
JUDGE

17<sup>th</sup> September, 2021

*pankaj baweja*

|                               |   |          |
|-------------------------------|---|----------|
| 1. Whether speaking/ reasoned | : | Yes / No |
| 2. Whether reportable         | : | Yes / No |