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

CRM M-19218 of 2021 (O&M)
Date of Decision: June 30, 2021

Govind ...Petitioner

Versus

State of Haryana ... Respondent

CORAM : HON'BLE MR. JUSTICE FATEH DEEP SINGH

Present : Mr. Jagmohan Bansal, Sr. Advocate with
Mr. Mukul Singla, Advocate
for the petitioner.

FATEH DEEP SINGH, J. (Oral)

The matter has been taken up through video-conferencing on account of lockdown due to outbreak of pandemic COVID-19.

In this first regular bail application filed in case FIR No. 27 dated 06.01.2019 under Sections 420, 467, 468, 471, 201 and 120-B IPC registered at Police Station Chandni Bagh, Panipat by the petitioner Govind an accountant with Firm M/s Zensar Enterprises, Panipat. The primary allegations are as follows:-

> " Jarnail Singh one of the proprietors of the firm got registered the firm under Central Goods and

Services Tax Act, 2017 (in short, **'CGST Act'**) and Haryana Goods and Services Tax Act, 2017 (in short **'HGST Act'**). The allegations against the principal accused Jarnail Singh are that he had got registration of the firm on the basis of forged and fabricated documents to avail of input tax credit (ITC) and on revelation of the *modus operandi* different FIR's numbering 23 were got registered against various firms including that of Jarnail Singh. The petitioner being accountant of the accused firm was apprehended on 10th of November 2020 on the allegations that there was fraud of 64 lacs by the firm in which the petitioner worked and which amount was subsequently got recovered from the beneficiaries".

Mr. Jagmohan Bansal, learned senior counsel assisted by Mr. Mukul Singla, Advocate has argued at length submitting that petitioner is behind the bars since a long time and is merely working as an accountant, preparing the account books and has no specific role in the commission of the offence. It is contended that upto five crores of GST embezzlement offences are bailable and that nothing has been recovered from the petitioner who has no specific role to play in the commission of the offence. Lastly, the counsel submitted that similarly placed co-accused have been allowed bail by the different Courts and has also placed on record orders dated 19.04.2021 and 29.06.2021 granting bail to petitioner in other cases by the Courts below.

Mr. Gaurav Jindal, Addl. A.G. Haryana has forcibly opposed the prayer arguing that all these firms so involved in GST embezzlement were running the racket causing financial loss to the State. It is submitted that if allowed bail the petitioner might influence the trial and in view of the heinousness of the offence called for dismissal of the petition.

Admittedly, the petitioner is mere an accountant in one of the firms being run by Jarnail Singh accused. The reply of the State clearly illustrates that no specific role is attributed to the petitioner in the commission of the offence who merely was doing his duty as an accountant. Moreover, all the accused have been allowed regular bails by the different Courts. The offences being bailable triable by the Magistrate and in view of Covid 19 pandemic, the trial is not likely to be concluded in near future and in view of the period of incarceration impels this Court to allow the bail. Accordingly, the petitioner is ordered to be released on regular bail to the satisfaction of Chief Judicial Magistrate/Duty Magistrate, concerned.

However, it is made clear that anything observed herein shall not be construed as an expression on the merits of the case.

Disposed off.

June 30, 2021 **(FATEH DEEP SINGH)**
amit rana **JUDGE**

Whether reasoned/speaking : Yes/No
Whether reportable : Yes/No