

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

**214**

**CRM-M-21209-2021**

Date of Decision : August 06, 2021

**SAURABH TALWAR**

.....Petitioner

***VERSUS***

**STATE OF HARYANA**

.....Respondent

**CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI**

Present : Mr. Ferry Sofat, Advocate  
for the petitioner.

Mr. Naveen Singh Panwar, DAG, Haryana.

**Through Video Conferencing**

**JASGURPREET SINGH PURI. J. (Oral)**

The present petition has been filed under Section 439 of the Code of Criminal Procedure for grant of regular bail to the petitioner in case FIR No.324 dated 12.7.2019 under Sections 406, 420, 467, 468, 471, 120-B IPC, Police Station City, Tohana, Distirct Fatehabad.

As per the allegations contained in the FIR the petitioner had a number of firms in his name and he had forged some documents pertaining to GSTIN number and dummy accounts and firms were created not only by the petitioner but also by the other co-accused namely Sanjay Kumar and total effect of the same was that they had taken the benefit of input tax credit through bogus sales and without paying any GST and therefore, huge loss has been caused to the State exchequer.

Learned counsel for the petitioner has submitted that the allegations against the petitioner was false and the police has already

completed investigation and have also presented challan before the competent court. He has submitted that he is in custody since 12.12.2020 and the entire case is based on documentary evidence and no useful will be served in case the petitioner is kept in custody because the trial of the case would take long time.

On the other hand, Mr. Panwar, learned DAG, Haryana has stated that huge loss has been caused to State exchequer as the petitioner had claimed input tax credit by way of bogus sales and had not paid any GST and he had done so by fabricating documents and by floating bogus firms. The custody period of the petitioner has not been disputed by the learned State counsel and it is also not disputed that the investigation of the case is already complete and challan has been presented before the competent Court. He has also referred to the affidavit filed by the State in which the modus operandi adopted by the petitioner has been mentioned, and therefore, the learned State counsel has opposed the grant of bail.

I have heard learned counsels for the parties.

The petitioner is in custody since 12.12.2020 and the investigation of the case is already complete and challan report under Section 173 Cr.P.C. stands presented before the competent Court. The present case appears to be based upon documentary evidence and the trial would take some time and therefore, the petitioner can be considered for grant of regular bail in the light of the same. Furthermore, in the affidavit it has been stated that in case the petitioner is enlarged on bail then he may tamper with the prosecution evidence and may influence any witness. However, on being asked to the State as to whether any material

is available on record to show that there is any likelihood that the petitioner may tamper with prosecution evidence or may influence witness, learned State counsel has not been able to justify the same and therefore, it appears that the objection has been taken in a mechanical manner.

Therefore, considering the totality of circumstances of the present case, I deem it fit and proper to grant regular bail to the petitioner.

Consequent, the present petition is allowed. The petitioner is ordered to be released on bail on furnishing of bail bonds and surety bonds to the satisfaction of concerned Chief Judicial Magistrate/Duty Magistrate.

However, anything observed here-in-above shall have no effect on the merits of the case and is meant for deciding the present application only.

**(JASGURPREET SINGH PURI)**  
**JUDGE**

**August 06, 2021**  
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|----------------------------|---|--------|
| Whether speaking/reasoned. | : | Yes/No |
| Whether Reportable.        | : | Yes/No |