In the High Court of Punjab and Haryana at Chandigarh

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CRM-M-25460-2021 (O & M)
Date of Decision: December, 02, 2021

ASHU GUPTA .....**PETITIONER**

VERSUS

STATE OF HARYANA ....**RESPONDENT**

CORAM: HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present: Mr.Mohit Jaggi, Advocate for the petitioner.

Ms. Aditi Girdhar, AAG, Haryana.

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ANUPINDER SINGH GREWAL, J (ORAL)

The petitioner is seeking anticipatory bail in FIR No.123 dated 09.08.2019, under Sections 420, 467, 468, 471 IPC, registered at Police Station Sector-20, Panchkula.

Learned counsel for the petitioner contends that the petitioner had been duly filing all his income tax returns and the transactions are genuine and he has been falsely implicated in this case. The documents which are sought to be recovered from the petitioner are already with the investigating agency and, therefore, custodial interrogation of the petitioner would not be necessary. He also contends that Section 132 of the Central Goods and Services Tax Act stipulates that if tax evasion is less than 05 crores, the offence is bailable.

In the reply filed by the State, it has been stated that the petitioner had claimed input tax credit by showing bogus sales. He has also given a bogus address and when the authorities had gone to the address, it was found that it did not exist. He had indulged in fake transactions without any supply of goods. The address which he had furnished was plot No.330, Industrial Area, Phase-2, Panchkula and when the Taxation Inspectors had visited the place, it was found that neither the firm exists in the name and style of M/s Recycle With Us at that address nor the premises was ever rented to the petitioner at any point of time. The petitioner has shown that he is proprietor of M/s Recycle With Us.

Heard.

It is thus manifest that the petitioner had indulged in bogus sales to claim input tax credit. The address of the business premises of the petitioner was found to be fake and no such firm was found to exist at that address. It is not merely a case of tax evasion but the Government exchequer has been defrauded by showing bogus and fraudulent sales which were not in existence.

In view of the serious allegations against the petitioner of having defrauded the public exchequer of crores of rupees, I do not deem it appropriate to grant him the concession of anticipatory bail.

The petition is dismissed.

(ANUPINDER SINGH GREWAL)
JUDGE

December, 02, 2021
A.Kaundal

Whether speaking/ reasoned : Yes/No
Whether Reportable : Yes/No