

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

DECIDED ON: 13th September, 2021

**(1) CRM-M-18256-2021
Nitesh**

.....PETITIONER

VERSUS

State of Haryana

.....RESPONDENT

**(2) CRM-M-29936-2021
Nitesh**

.....PETITIONER

VERSUS

State of Haryana

.....RESPONDENT

CORAM: HON'BLE MR. JUSTICE AVNEESH JHINGAN.

Present: Mr. Rajiv Malhotra, Advocate for petitioner.

Ms. Geeta Sharma, DAG Haryana.

AVNEESH JHINGAN, J (ORAL)

These two petitions under Section 439 Cr.P.C. and under Section 439 read with Section 437(6) Cr.P.C. are filed seeking regular bail and default bail in case of FIR No.20 dated 25.1.2019, under Sections 406, 420, 467, 468, 471 IPC and Section 132(i) B, C of Central Goods and Services Tax Act, 2017, registered at Police Station Arya Nagar, Rohtak, District Rohtak.

The allegations are that the petitioner got registered non-existing firms and also got opened bank account by impersonating himself as Ganesh. The entire operation was being run to claim or to provide bogus Input Tax Credit. As per the allegations, there is tax evasion of more than Rs. 12 crores.

Petitioner was arrested on 6.6.2019. Due to Covid-19 situation, as an interim measure petitioner was released from 27.3.2020 to 16.4.2021.

Learned counsel for the petitioner submits that as per the allegations, the concern owned by the Petitioner is a Proprietorship concern, whereas as per bank record, two persons were operating the account. There are contradiction in the case set up by the prosecution. The allegations are that petitioner-Nitesh impersonated as Ganesh whereas at the same time it is alleged that Parveen impersonated as Ganesh. Petitioner remained in custody for almost 14 months.

Learned State counsel submits opposes the prayer for grant of bail and submits that further investigation may be required from the petitioner as co-accused Parveen has been arrested.

Petitioner remained in custody for more than 14 months. As informed by State counsel, till date no order has been passed quantifying the tax involved. As on date, no case is made out that any inquiry or recovery is to be made from the petitioner. There are no allegations that during his interim release, petitioner was involved in any similar activity, as alleged in the present FIR. Considering the facts in totality and the amount alleged to be evaded, bail is granted to the petitioner on furnishing surety bonds of Rs. 5 lakh to the satisfaction of the Chief Judicial Magistrate/ Duty Magistrate concerned.

It is clarified that in case of any subsequent development or new evidence being revealed, the State would be at liberty to take appropriate legal remedy for custody of the petitioner.

Both petitions stands disposed of.

It is clarified that the observations made hereinabove shall not be construed as an expression of opinion on the merits of the case.

Photocopy of this order be placed on the file of connected case.

13th September, 2021
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(AVNEESH JHINGAN)
JUDGE

<i>Whether speaking/reasoned</i>	<i>Yes</i>
<i>Whether reportable</i>	<i>Yes</i>