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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

***

CRM-M-32208-2021
Date of decision 28.10.2021

Ravi Nandan

Petitioner

Versus

State of Punjab

Respondent

CORAM: HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. H.S. Deol, Advocate for the petitioner.

Ms. Monika Jalota, Deputy Advocate General, Punjab.

AVNEESH JHINGAN, J (Oral):

[1] This petition under Section 439 Cr.P.C. is filed seeking regular bail in FIR No. 8, dated 21st August, 2020 under Sections 7, 7(a) and 8 of the Prevention of Corruption Act, 1988 and Sections 420, 465, 467, 468, 471 and 120-B IPC, registered at Police Station Vigilance Bureau, F.S.-1, Phase-1, SAS Nagar (Mohali).

[2] The FIR was result of information received that there was a large scale evasion of Goods & Services Tax (for short, 'GST') in the State of Punjab. Acting on the information after taking due permission, mobile phones of some of accused were tapped. On the basis of the information collected, officials of the GST department, traders and transporters were nominated. The petitioner retired as Assistant Excise and Taxation Commissioner from the Excise & Taxation Department [hereinafter 'department'] on 31st March, 2020. He was nominated in

the FIR on the basis of mobile conversation recorded between Vijay Kuamr and other persons. The conversation was about giving money to various officials of the department. Inter-state and intra-state purchases were being conducted, either without accounting for it or without payment of due tax in connivance with the officials of the department. It is further alleged that with such chain of transactions, bogus inputs tax credits were being availed.

[3] Learned counsel appearing for the petitioner submit that the petitioner has been falsely implicated. He is in custody since 26th July, 2021, the investigation is complete and the challan stands presented. It is further argued that the name of the petitioner figured in the telephonic conversation of Vijay Kumar (co-accused). Reliance is placed upon the fact that arrest of co-accused Vijay Kumar was stayed by this Court. Contention is that petitioner had retired from service prior to registration of FIR but State would require sanction from State Government for his prosecution. The contention is that while granting bail to the officials of the Department, this court noticed that till date no sanction for prosecution has been received.

[4] Learned counsel for the State on instructions from DSP Tajinder Singh though vehemently opposes the prayer for grant of bail but she fairly submits that no sanction qua the departmental officials has been received till date. She further submits that the orders granting regular bail to similarly situated persons in various FIRs have not been challenged.

[5] It is a case where allegations of economic offences and tax evasion are there. A different approach is required to be adopted by the investigating agency. In such type of cases, a well planned web is knitted after professional advice. One loose end if left, ensures that the entire net goes out of hand. In spite of the said position, the pace on which things are moving is evident from the fact that till date sanctions to prosecute the officials of department involved are still not received in most of the cases. There is nothing to show that the petitioner is not at parity vis-a-vis the persons who have been granted regular bail by this Court. Considering the custody period of the petitioner and the facts that investigation qua him is complete and conclusion of trial is likely to take time, the petitioner is granted regular bail subject to his furnishing bail bonds to the satisfaction of the Chief Judicial Magistrate/ Duty Magistrate concerned.

[6] The petition is allowed.

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

[AVNEESH JHINGAN]
JUDGE

28th October, 2021
pankaj baweja

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