

217

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

**CRM-M-38805-2021
Date of decision 28.10.2021**

Ashok Kumar

Petitioner

Versus

State of Punjab

Respondent

CORAM: HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Gursimran Singh Madaan, 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. 9 dated 21.8.2020, under Sections 7, 7(a) and 8 of the Prevention of Corruption Act, 1988 (as amended by the Act of 2018) 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 is brother of accused Somnath, owner of M/s Sadhu Transport who was allegedly paying bribe to the officers of Excise & Taxation Department [hereinafter

'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 August, 2021, investigation is complete and challan stands presented. It is further argued that the petitioner was named in the disclosure statement and there is no evidence against him. The petitioner was neither the employee nor owner of the transport company. 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 has filed a status report, same is taken on record. She, on instructions from ASI Palwinder Singh, submits that it is a large scale scam whereby goods were being transported without paying the due tax in collusion with the officials of Excise Department. She vehemently opposes the prayer for grant of bail but fairly submits that no sanction qua the departmental officials has been received till date in some of the cases. 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 facts that till date sanction to prosecute the officials of department involved are still not received in most of the cases. So far as petitioner is concerned, investigation is complete and challan stands presented. No further recovery is to be made from him. Conclusion of trial is likely to take time.

[6] The petitioner is granted regular bail subject to his furnishing bail bonds to the satisfaction of the Chief Judicial Magistrate/ Duty Magistrate concerned.

[7] The petition is allowed.

[8] 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