

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CRM-M-41641-2021 (O&M)
Date of decision: 11.11.2021

Ashish Kumar

... Petitioner

Vs.

State of Haryana

... Respondent

CORAM: HON'BLE MR. JUSTICE ARVIND SINGH SANGWAN

Present: Ms. Aashna Gill, Advocate
for the petitioner.

Mr. Himmat Singh, DAG, Haryana.

ARVIND SINGH SANGWAN, J. (ORAL)

Prayer in this petition is for grant of regular bail in FIR No.111 dated 25.04.2019 under Sections 420, 467, 471 IPC (Sections 132 (1)(i) & 132(1)(iv) of CGST Act, 2017, Sections 65, 66D & 71 of IT Act, 2000 and Sections 468, 120-B, 201 IPC were added later on), registered at Police Station Cheeka, District Kaithal.

Learned counsel for the petitioner submits that as per allegations in the FIR, registered at the instance of Excise and Taxation Officer, a firm M/s B.K. Steel in District Kaithal was having GSTIN No.06KDCPS2189R1ZI, which was registered under GST Act, 2017 in the name of one Bijendra Kumar

Sharma and saving bank account of Kotak Mahindra Bank was attached with the same. It is further stated in the FIR that when physical verification was done, proprietor Bijendra Kumar Sharma could not be traced nor the business premises were found at the given address and it came to the notice that by creating a non-existent firm, he has caused loss of Rs.1.00 crore to the State Exchequer by showing the bogus sale of goods without any proper purchase.

Learned counsel has argued that only evidence against the petitioner is his own disclosure statement, wherein it has come that he was introduced to co-accused Sonu Kumar Khushwaha and he advised him to create a forged firm in the State of Haryana and for that purpose, by preparing duplicate PAN Card, Bank account etc., aforesaid firm was created. It is further submitted that the petitioner is not a beneficiary in any manner and though no amount was transferred in his account, as it has come in the investigation that account of co-accused Sonu Kumar Khushwaha was attached with GST account.

Learned counsel has further submitted that the petitioner is in custody since 05.07.2021 and as on today, he is in custody for about 04 months and he was involved in an identical case by the same complainant, wherein he was also not a beneficiary. It is also submitted that investigation is complete; challan stands presented and the offences are triable by the Court of Magistrate.

Learned State counsel could not dispute the fact that primary evidence against the petitioner is his own disclosure statement and in pursuance thereof, nothing was recovered.

After hearing learned counsel for the parties, without commenting anything further on merits of the case and considering the aforesaid submissions, this petition is allowed and the petitioner is directed to be released on regular bail subject to furnishing his bail/surety bonds to the satisfaction of the trial Court/Illaq Magistrate/Duty Magistrate, concerned.

Petition is disposed of.

[ARVIND SINGH SANGWAN]
JUDGE

11.11.2021
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Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No