IN THE HIGH COURT FOR THE STATES OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M-43236-2021
Date of decision: 12.11.2021

Sachin Kumar **...Petitioner**

Versus

State of Haryana and another **...Respondents**

CORAM: HON'BLE MR. JUSTICE ARVIND SINGH SANGWAN

Present:- Mr. Gursimran Singh, Advocate
for the petitioner.

Mr. Himmat Singh, DAG, Haryana.

ARVIND SINGH SANGWAN, J. *(Oral)*

The petitioner prays for grant of anticipatory bail in FIR No. 683 dated 13.07.2019, registered under Sections 420, 467, 468, 471 of the IPC at Police Station Chandni Bagh, Panipat.

Learned counsel for the petitioner submits that as per allegations in the FIR, registered at the instance of complainant Randhir Singh, Excise & Taxation Officer, Panipat, it is stated a complaint was made against M/s Keshav Enterprises, Panipat TIN-06802629730 and during the course of enquiry, certain firms were found indulged in creating and utilizing the bogus input tax credit. On further enquiry, it was found that these firms had not included the corresponding sales related to interstate purchase shown in the list of purchases and these firms had not paid any tax accrued on the sales corresponding to the interstate purchases. Thereafter, information was obtained from M/s Wipro Ltd., System Integrator regarding issuance of a cancellation of 'C' forms in the District Panipat and as per data provided, the 'C' forms, which were related to M/s Keshav Enterprises Ltd., whose sole proprietor was Pankaj Jain, were cancelled and he has played a fraud.

Learned counsel further submits that during the course of investigation, it is found that one mobile number attached to aforesaid TIN is 98139-96905, which is shown to be belonging to one Sonu on 'Truecaller', however, the complainant has not been able to contact said person.

Learned counsel further submits that in the FIR, the details of various other firms have been given, which have misused their sales. It is further submitted that the only allegation against the petitioner is that he, being a Tax Lawyer, has helped one Deepak Jain by providing professional services in filing the returns and the petitioner in no way is directly related to any of the firms and he is not the beneficiary in any manner.

Reply, by way of an affidavit of the Excise & Taxation Officer, Panipat is on record. As per reply, after giving details of the FIR and the enquiry conducted by the Department, it is stated that the role of petitioner Sachin Kumar, Advocate is that while applying for registration certificate, a mobile number was declared by proprietor Pankaj Jain, however, on 'Truecaller', his name figured as 'Sonu' and when the Department tried to contact him, there was no response. It is further stated that even the whereabouts of Pankaj Jain are not yet traceable and it appears that the firm is fake.

In reply, learned counsel for the petitioner submits that the petitioner has only provided his professional services and has helped his client in registration of the firm and also that the petitioner has no knowledge about the actual business of the firm and its proprietors.

After hearing learned counsel for the parties, considering the fact that the petitioner is a professional tax lawyer and he has only provided his professional services in registration of the firm, the present petition is allowed and the petitioner is granted concession of anticipatory bail, subject to conditions envisaged under Section 438(2) Cr.P.C.

However, it will be open for the Investigating Officer to call upon the petitioner to join investigation, if so required, by issuing him a written notice in this regard.

12.11.2021 **(ARVIND SINGH SANGWAN)**
Waseem Ansari **JUDGE**

Whether speaking/reasoned *Yes/No*

Whether reportable *Yes/No*