

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

ANTICIPATORY BAIL APPLICATION NO. 589 OF 2021

Mrs. Smita w/o. Piyush Mehta	 Applicant
v/s.	
The State of Maharashtra	 Respondent

Mr. Ashok Saraogi with Ms. Khevana Dagli with
Mr. Divyam Sheth for the Applicant.
Ms. Sharmila S. Kaushik, APP for the State.

CORAM: SMT. ANUJA PRABHUDESSAI, J.

DATED : 23rd MARCH, 2022.

P. C. :-

. This is an Application under section 438 of Cr.PC. filed by the aforesaid Applicant apprehending her arrest in C.R.No.470/2018 registered with Pant Nagar Police Station, Mumbai for offences punishable under Section 420 of the Indian Penal Code r/w. Section 74(1)(A) of Maharashtra Value Added Tax Act, 2002.

2. Heard Mr. Ashok Saraogi, learned counsel for the Applicant and Ms. Sharmila Kaushik, learned APP for the State. I have perused the records and considered the submissions advanced by the learned counsel for the respective parties.

3. The aforesaid crime was registered pursuant to the First Information Report lodged by Mangesh Ramchandra More, the Sales Tax Officer. The allegations against the Applicant are that she is a proprietor of M/s. Manan Industrial Corporation engaged in the business of selling spare parts. It is alleged that the Applicant had evaded tax to the tune of Rs.1,95,17,103/-.

4. It is not in dispute that the proprietorship concern is in the name of the Applicant. It is the contention of the Applicant that the business was being conducted by her husband – Piyush Mehta. Learned APP states that the Applicant had no role to play in the conduct of the business. She concedes that all the bills are in the name of the husband of the Applicant. She further states that there is not even a single document which has been signed by the Applicant. Under the circumstances, prima facie, the offence under section 420 of IPC is not made out as against this Applicant. Offence under section 74(1) is bailable.

5. Learned APP has drawn my attention to paragraph 10 of the affidavit wherein it is stated that the Applicant has not provided any documents to the Investigating Officer. Learned APP is unable to state

whether the Applicant was called upon to produce any particular document and to give the details of the documents which the Applicant has failed to produce. The contention of learned APP that the Applicant has not co-operated with the investigation is too vague to decline bail.

6. The Applicant was granted interim bail on 06/11/2020. It is stated that the Applicant had reported to the Investigating Officer and that she has been interrogated. Considering the above facts and circumstances, in my considered view, the Applicant is entitled for pre-arrest bail. Hence, the Anticipatory Bail Application is allowed on following terms and conditions :-

(a) In the event of arrest of the Applicant in C.R.No.470/2018 registered with Pant Nagar Police Station, Mumbai, she shall be released on bail on furnishing bail bonds in the sum of Rs.25,000/- (Rupees Twenty Five Thousand only) with one or two sureties in the like amount ;

(b) The Applicant shall report to the Investigating Officer as and when required by the Investigating Agency.

(c) The Applicant shall keep the Investigating Officer informed of her current address and mobile contact numbers, and/or change of residence or mobile details, if any, from time to time.

7. The Application stands disposed of.

**PREETI
H JAYANI**

Digitally signed by
PREETI H JAYANI
Date: 2022.03.24
18:45:37 +0530

(SMT. ANUJA PRABHUDESSAI, J.)