**HON'BLE SMT. JUSTICE LALITHA KANNEGANTI**

**CRIMINAL PETITION No. 9396 of 2021**

**O R D E R:**

This Criminal Petition under Sections 437 and 439 Cr.P.C. is filed by petitioner – Accused No.2 in Crime No. 179 of 2020 on the file of Central Crime Station (CCS) DD, ACP C-Division registered for the offences punishable under Sections 406, 420, 465, 468 and 471 IPC., seeking bail.

2. The case of prosecution is that on 07.12.2020, Assistant Commissioner (ST), Vengal Rao Nagar Circle, Panjagutta lodged a complaint against M/s Palani Constructions represented by Sri Anthony Raj having premises bearing H.No. B-71, 8-3-222/F/19, G1, Ground Floor, Madura Nagar, Hyderabad stating that they filed GSTR-1 return for the month of January 2020 and thereafter did not file any returns. On enquiries, they came to know that no such office exists at the given address and the contact numbers given at the time of registration are also not in use and in charge / care taker of said premises Sri V. Srinivasu, informed that premises was vacant from January 2020 to July 2020 and earlier, the entire building was rented to Sri Sarada Sarees and they have not either given the premises on rent or entered any agreement with Anthony Raj. It is further alleged that as per office records, it is found that Anthony Raj is a resident of Tiruvannamalai and filed a false rental agreement and documents and obtained registration under GST Act and further, on verification of GSTR-1 return under GST Act for the month of January 2020, it was observed that they have scored huge

turnovers for the month of January 2020 amounting to Rs.7,18,85,228-00 on which tax payable amounts to Rs.86,26,217/- at 12% (CGST 6% + SGST6%), but failed to file monthly return in GSTR3B and failed to discharge the liability of tax under the said Act. Further, it is alleged that they had issued invoices to M/s Sri Sai Infra Structures and M/s Global Infra but failed to file GSTR3B till date. It is also alleged that M/s Palani Constructions represented by Sri Anthony Raj indulged in fraudulent transactions by issuing tax invoices to the registered persons enabling them to utilize the input tax credit by filing Form GSTRIO and failed to file the monthly returns in GSTR3B and not discharging the tax liability resulting in loss of revenue to State and Central exchequer.

3. Learned counsel for petitioner Sri E. Venkata Siddhartha submits that petitioner was arrested and remanded to judicial custody on 17.11.2021 and since then, he has been languishing in jail. It is stated that this is a crime of 2020 and from the last one year, investigation is going on. Learned counsel submits that police had custody of petitioner for four days and as entire material is with the prosecution, even if petitioner is enlarged on bail, there cannot be any apprehension to the prosecution that there is any likelihood of tampering with the evidence. He further submits that petitioner is suffering from health ailments, hence, his case may be considered for grant of bail.

4. On the other hand, learned Assistant Public Prosecutor submits that several innocent people were cheated by

the accused in this crime and investigation is still pending. He further submits that Crime No. 176 of 2021 is registered against petitioner, however, he does not dispute the fact that custody of petitioner was sought.

5. Taking into consideration the fact that this crime was registered in 2020; petitioner has been languishing in jail from the last 48 days, and police have already sought custody of the petitioner for a period of four days, this Court deems it appropriate to grant bail, on certain conditions.

10. The Criminal Petition is therefore, allowed. Petitioner – Accused No.2 shall be enlarged on bail in connection with Crime No. 179 of 2020 on the file of P.S. Central Crime Station (CCS) D.D., ACP C- Division, on his executing a personal bond for a sum of Rs.20,000/- (Rupees twenty thousand only) with two sureties for a like sum each to the satisfaction of XII Additional Chief Metropolitan Magistrate, Nampally. Petitioner shall cooperate with the Investigating Agency.

**LALITHA KANNEGANTI, J**

03rd January 2022

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