

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

203-2

CRM-M-4312-2020
Decided on : 29.04.2022

Poonam Midha

. . . Petitioner

Versus

Union Territory of Chandigarh and another

. . . Respondent

CORAM: HON'BLE MR. JUSTICE VIKAS BAHL

PRESENT: Mr. H. S. Sehgal, Advocate
for the petitioner.

Mr. Kuldeep Tewari, APP, UT, Chandigarh.

Ms. Urvashi Dhugga, Sr. Standing Counsel
for Income Tax- respondent No. 2.

VIKAS BAHL, J. (Oral)

The present petition has been filed under Section 438 Cr.P.C. for grant of anticipatory bail to the petitioner in complaint No. 820 of 2014 dated 18.02.2014 filed under Section 276-C of the Income Tax Act, 1961 filed by the Deputy Commissioner of Income Tax, Central Circle-I, Chandigarh.

On 05.02.2020, a Coordinate Bench of this Court was pleased to pass the following order:

“Prayer in the petition filed under Section 438 of the Code of Criminal Procedure, 1973 is for grant of anticipatory bail to the petitioner in Complaint No.820 of 2014 filed under Sections 276-C of the Income Tax Act, 1961 (for short 'the IT Act') pending before learned Chief Judicial Magistrate, Chandigarh.

Learned Counsel for the petitioner has submitted that the petitioner was summoned vide order dated 18.02.2014 to face trial under Section 276-C of the IT Act. Subsequently, the petitioner was declared proclaimed person vide order dated 05.08.2017. The order passed by the Commissioner of Income Tax, Chandigarh was, on appeals filed by the petitioner and the Department of Income Tax before the Income Tax Appellate Tribunal, set aside by the said Tribunal vide order dated 12.02.2015 “for statistical purposes”, while remanding the entire matter back to the Assessing Officer with a direction to him to adjudicate on all issues afresh. The petitioner was not served with summons and has been declared proclaimed person in breach of the prescribed procedure. The petitioner is ready to appear in the Court.

Notice of motion for 12.03.2020.

In the meanwhile, the petitioner is directed to appear before the trial Court within 15 days and on such appearance, she shall be released on interim bail by the trial Court on furnishing of bail bonds by her to the satisfaction of the trial Court.

05.02.2020 *Sd/-*
(ARUN KUMAR TYAGI)
JUDGE”

Learned counsel for the petitioner has submitted that in pursuance of the above order, the petitioner has appeared before the trial Court on 15.02.2020 and has been granted interim bail.

Learned Senior Standing counsel for respondent No. 2 has reaffirmed the fact that the petitioner had appeared before the trial Court in pursuance of the abovesaid order and has prayed that the petitioner

be directed to appear on each and every date unless her appearance is specifically exempted.

Keeping in view the abovesaid facts and circumstances moreso, the facts which have been noticed in abovesaid order dated 05.02.2020 and the fact that the petitioner has appeared before the trial Court and also the fact that the present case is a complaint case and the petitioner has complied with the order dated 05.02.2020, the present petition is allowed and the interim order dated 05.02.2020 is ordered to be made absolute.

However, nothing stated above shall be construed as an expression of opinion on the merits of the case and the trial would proceed independently of the observations made in the present case which are only for the purpose of adjudicating the present bail application.

However, the petitioner is directed to appear before the trial Court on each and every date unless her presence is specifically exempted.

(VIKAS BAHL)
JUDGE

29.04.2022

Mehak

Whether reasoned/speaking?
Whether reportable?

Yes/No
Yes/No