

CRM-M-4907-2022 (O&M)

Through video conference
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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH.**

CRM-M-4907-2022 (O&M).
Decided on: March 14, 2022.

Vipin @ Vipin Kumar @ Vipin Goyal

.. Petitioner

VERSUS

State of Haryana

.. Respondent

*** * ***

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

*** * ***

PRESENT Mr.P.S.Jammu, Advocate,
for the petitioner.

Mr.Ranvir Singh Arya, Addl. A.G. Haryana.

JASGURPREET SINGH PURI, J. (ORAL)

The present petition has been filed under Section 439 of the Code of Criminal Procedure, seeking regular bail in FIR No.352 dated 25.6.2016, under Sections 420, 467, 468, 471 and 201 IPC, registered at Police Station Samalkha, District Panipat.

Learned counsel for the petitioner has submitted that that the petitioner is in custody since 19.7.2021 and the investigation of the case is already complete and challan has been presented. He submitted that it is a case where there was a dispute pertaining to Sales Tax Department and for

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that purpose, the petitioner has already surrendered an amount of Rs.1 Crore to the Taxation authorities out of the disputed amount and Rs.4,00,000/- were recovered at the time of arrest, therefore, he has prayed for the grant of regular bail.

On the other hand, learned State counsel has vehemently opposed the grant of bail to the petitioner on the ground that as per the affidavit filed by the State, the petitioner was involved in making fake and fabricated C-forms of sales tax amounting to Rs.1,10,00,000/- and he also fabricated documents which were to be provided to the Sales Tax Department which is a serious offence and he has earned huge amount from the same. He submitted that so far as surrendering of Rs.1 Crore by the petitioner to the tax authorities is concerned, the same was deposited/surrendered by the petitioner with the Income Tax Authorities for the purpose of his own income tax evaluation and the same was not for the purpose of Sales Tax Department where such embezzlement was made by fabricating C-forms. He submitted that till date no prosecution witness has been examined and the matter is of such a serious nature that the petitioner does not deserve the concession of regular bail.

I have heard the learned counsel for the parties.

The allegations against the petitioner are pertaining to fake C-forms for getting the benefit from the Sales Tax Department which was to the tune of Rs.1,10,00,00/- . The deposit/surrender of Rs.1 Crore to the Income Tax Department is on different footing and that is for the purpose of

evaluation of his own income tax return. No prosecution witness has been examined till date and the magnitude and gravity of the case is high.

In view of aforesaid, this Court does not deem it fit and proper to grant the concession of regular bail to the petitioner. Consequently, the present petition being devoid of any merits, is hereby, dismissed.

However, anything observed hereinabove shall not be treated as an expression of opinion on merits of the case and is meant only for the purpose of decision of present petition.

March 14, 2022.
raj arora

(JASGURPREET SINGH PURI)
JUDGE

Whether speaking / reasoned	Yes / No
Whether reportable	Yes / No