

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

CRM-M-21223-2021

Date of Decision: 27.09.2022

SEEMA JAIN

...Petitioner

Versus

JOINT COMMISSIONER CENTRAL GOODS AND SERVICE TAX
LUDHIANA

...Respondent

CORAM:- HON'BLE MR. JUSTICE KARAMJIT SINGH

Present:- Ms. Ojaswini, Advocate
for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel with
Ms. Samridhi Jain, Advocate
for the respondent.

KARAMJIT SINGH, J. (ORAL)

Prayer is for grant of anticipatory bail to the petitioner for offences under Section 132 (1) (b) & (c) punishable under Section 132 (1) (i) of the Central Goods and Service Tax Act, 2017 registered by the respondent.

Learned counsel for the petitioner submits that the petitioner has joined the investigation, in compliance of the order of interim bail dated 27.05.2021, passed by the Co-ordinate Bench of this Court.

Learned counsel appearing on behalf of the respondent submits that the petitioner has joined investigation and got recorded her statement under Section 70 of the Central Goods and Service Tax Act, 2017. He further submits that petitioner is not required for any further investigation by the Central Goods and Service Tax authorities, at this stage.

In view of the above, without commenting on the merits of the case the present petition is allowed and order of interim bail dated 27.05.2021 is hereby made absolute, subject to the conditions as envisaged under Section 438(2) Cr.P.C.

**(KARAMJIT SINGH)
JUDGE**

September 27, 2022
P.Bhatt

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