

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

**CRM-M-22954-2021**

Date of Decision: 27.09.2022

PARDEEP KUMAR JAIN

...Petitioner

Versus

JOINT COMMISSIONER CENTRAL GOODS AND SERVICE TAX  
LUDHIANA

...Respondent

**CORAM:- HON'BLE MR. JUSTICE KARAMJIT SINGH**

Present:- Mr. Deepak Gupta, Advocate  
for the petitioner.

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

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**KARAMJIT SINGH, J. ( ORAL )**

Prayer is for grant of anticipatory bail to the petitioner for offence under Section 132 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 23.05.2022, 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 his 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 23.05.2022 is hereby made absolute, subject to the conditions as envisaged under Section 438(2) Cr.P.C.

**September 27, 2022**

P.Bhatt

Whether speaking/reasoned  
Whether reportable

Yes/No  
Yes/No

**(KARAMJIT SINGH)  
JUDGE**