

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CRM-M-23203 of 2021
Date of Decision:- 29.11.2022**

Luv

....Petitioner

Vs.

State of Haryana

....Respondent

CORAM: HON'BLE MR. JUSTICE KARAMJIT SINGH

Present:- Mr. Anurag Arora, Advocate for
Mr. Gautam Dutt, Advocate
for the petitioner.

Ms. N.K. Sheoran, DAG, Haryana.

KARAMJIT SINGH, J.

Prayer is for grant for anticipatory bail to the petitioner in case having FIR No.0394 dated 22.07.2019 registered under Sections 120-B, 420, 467, 468, 471, (Section 406 IPC added later on), Police Station City Fatehabad, District Fatehabad.

The counsel for the petitioner has submitted that as per allegations the petitioner and other co-accused caused loss of Rs.19219675/- to Government Exchequer by claiming false input tax credit. That such type of evasion of GST upto amount of Rs.5 crores is considered as a bailable offence as per the provisions of Section 132 of GST Act. The counsel for the petitioner further submitted that

the petitioner has joined the investigation and provided his voice sample, sample of his signatures and laptop to the investigating agency. So prayer is made that the order of interim bail dated 27.04.2022 be made absolute.

The present petition is resisted by the State counsel. However, the State counsel on instructions from Inspector Ashok Kumar has not disputed the fact that the petitioner joined the investigation with the police and provided his laptop, voice sample and sample of his signatures to the police and the same have been sent for examination to the concerned FSL but the report is still awaited.

The allegations in the present case are that the petitioner and his accomplices claimed false input tax credit worth Rs.19219675/- through bogus sale of goods worth Rs.246392043/- without paying any GST. In this manner, the accused persons caused loss worth Rs.19219675/- to the Government exchequer. As has been contended by the counsel for the petitioner such type of evasion to the extent of Rs.5 crore under GST Act, amounts to a bailable offence. Further in the present case, the petitioner has cooperated with the police and has handed over his laptop, voice sample and sample of his signatures to the police and is not required by the police for any further investigation.

In view of the above, this Court is of the opinion that the petitioner can be granted concession of anticipatory bail.

Accordingly, the present petition is allowed and order granting interim bail 27.04.2022 to the petitioner is hereby made absolute subject to the condition envisaged under Section 438(2) Cr.P.C.

29.11.2022
P. Chawla

(KARAMJIT SINGH)
JUDGE

Whether reasoned / speaking? Yes / No

Whether reportable? Yes / No