IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CRM-M-24669-2020 (O&M)

Date of Decision: 10.02.2022

Nitin Jain

…Petitioner

Versus

Commissioner of Central Goods and Services Tax and Central Excise Division

...Respondent

CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL

Present: Mr. Pardeep Soni, Advocate, for
Mr. Rajiv Malhotra, Advocate, for the petitioner.

Mr. Sunish Bindlish, Senior Standing counsel,
for the respondent.

(proceedings conducted through video conferencing)

GURVINDER SINGH GILL, J. (Oral)

1. Mr. Suneesh Bindlish, Senior Standing Counsel, has put in appearance on behalf of respondent and has filed an additional affidavit of Mr.Maninder Kumar, Deputy Commissioner, Central Goods & Service Tax, Division Panipat, which is taken on record. Paras 6 & 7 of the said affidavit read as follows:

> "6. That the GST related investigation in respect of the transactions appearing in GST returns is completed with the observation that the petitioner has supplied GST invoice involving ITC of Rs.3.84 lakh to a firm that has been found to be non-existent. It amounts to an offence under Section 122 of CGST Act, 2017 and the petitioner is liable for penalty for supplying invoices without actual supply of goods.

> 7. That further as submitted earlier there is no proposal to arrest Mr. Nitin Jain at this stage. It is reiterated that on basis of investigation carried out till date, the office of the respondents has not reached to any conclusion about possible arrest of the petitioner."

2. In view of the aforestated position, the instant petition filed under provisions of Section 438 Cr.P.C. seeking anticipatory bail is rendered infructuous and is disposed of as such.

3. It is, however, clarified that in case at a later stage, the petitioner is sought to be arrested in the present case, he shall be afforded one week prior notice before effecting his arrest.

10.02.2022 **(GURVINDER SINGH GILL)**
Vimal **JUDGE**

Whether speaking/reasoned: **Yes/No**
Whether reportable: **Yes/No**