In the High Court of Punjab and Haryana at Chandigarh

228

CRM-M-43527-2021 (O & M)
Date of Decision: January 12, 2022

SACHIN KUMAR .....PETITIONER

VERSUS

STATE OF HARYANA AND ANOTHER ....RESPONDENT

CORAM: HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present: Mr.Gursimran Singh Madaan, Advocate for the petitioner.

Ms. Aditi Girdhar, AAG, Haryana.

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ANUPINDER SINGH GREWAL, J (ORAL)

Case taken up through video conferencing.

The petitioner is seeking anticipatory bail in FIR No.682 dated 13.07.2019, under Sections 420, 467, 468, 471 IPC, registered at Police Station Chandni Bagh, District Panipat.

Learned counsel for the petitioner contends that the petitioner had only provided professional services as an Accountant-cum-Tax advisor to his client and has been falsely implicated in this case.

Learned State counsel while referring to the reply states that the petitioner is the main accused because he was holding the entire user password etc. for uploading of the C-form and other relevant documents on the portal of Excise and Taxation Department for registration of a fake firm etc. The F-forms for the consignment of sale submitted by the firm had been found to be fake. The petitioner is also involved in several other cases with regard to similar allegations of creating several fake firms which are allegedly carrying out dubious financial transactions. She further contends that the petition

(CRM-M-43239-2021) for anticipatory bail preferred by the petitioner in FIR No.679 dated 13.07.2019 under Sections 420, 467, 468 and 471 registered at Police Station Chandni Bagh, Panipat has been dismissed by the Coordinate Bench of this Court on 20.12.2021. The allegations in FIR No.679 dated 13.07.2019 were also similar to the allegations in the instant FIR and the contention of the counsel for the petitioner in that petition that the petitioner was a taxation lawyer and merely rendered his professional services had not been accepted. The relevant extract of the order dated 20.12.2021 (CRM-M-43239-2021) is reproduced hereunder:-

> *"In the present case, the allegations are of creating bogus firms for using or facilitating bogus ITC, public money is involved and State exchequer is affected. The contention of learned counsel for the petitioner that he was an Advocate who had assisted in compliance of procedure for registration of the concern, in view of the pleadings in the reply prima facie falls on the face of it. It would not be appropriate to make any further comments on the issue at this stage. Suffice to say that in the contention raised by learned counsel for the State, the role of the petitioner apart from that of a counsel is forth coming. Even as per the pleadings, the petitioner worked as an Accountant of the concern and was a Law Graduate. The proprietor of M/s Ambika Traders as per the allegations is a non-existent person. It was the petitioner who managed all IDs and documents*

> *for registration purposes.*
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> *For managing the affairs as alleged in present case, it is a well prepared and planned net which is laid down. Each and every person has a specific role to be played and in such a case one loose end left ensures that the entire net disappears. If the petitioner is clothed with protection of prearrest bail, the deeper probe required to unearth the scam would be defeated. The custody of petitioner is necessary as he is the only person who can disclose the persons involved and unearth the modus operandi."*

In the status report filed by way of affidavit of Deputy Superintendent of Police, State Crime Branch (H), Rohtak, it is stated that the CAF/ID of Mobile No.92155-81300 and email id sbjlovely@ yahoo.com had been found in the course of investigation to be used by the petitioner while uploading the fake 'C' Forms seeking bogus input tax credit from the Excise Department pertaining to the firm M/s Gurukirpa Enterprises. Moreover, during the course of investigation, it has further been found that a fake rent agreement had been submitted by the petitioner for the purpose of registration of the aforenoted firm. The petitioner is also holder of the passwords and user ids of the firm M/s Gurukirpa Enterprises, which he has used to submit documents with the Excise Department to show business and movement of goods worth ₹43.48 crores to avail bogus input tax credit thus causing a loss of ₹5.70 crores to the State Exchequer.

In view of the serious allegations and the fact that petitioner is involved in several other cases having similar allegations of creating fake firms for the purpose of carrying out dubious financial transactions, the petition stands dismissed.

January 12, 2022 **(ANUPINDER SINGH GREWAL)**
A.Kaundal **JUDGE**

Whether speaking/ reasoned : Yes/No
Whether Reportable : Yes/No