In the High Court of Punjab and Haryana at Chandigarh

CRM-M No. 39395 of 2022
Date of Decision: 13.12.2022

Sumit Jain ......Petitioner

Versus

Director General of Goods and Services Tax Intelligence ......Respondent

CORAM: HON'BLE MR. JUSTICE SURESHWAR THAKUR

Present: Mr. Sandeep Goyal, Advocate with
Ms. Vidisha Swarup, Advocate for the petitioner.

Mr. Rajesh Sethi, Senior Standing counsel with
Mr. Arun Biriwal, Advocate,
Ms. Himani Bansal, Advocate and
Ms. Love Deep, Intelligence officer
for the respondent.

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SURESHWAR THAKUR, J. (ORAL)

1. The instant petition has been filed before this Court under Section 439 Cr.P.C., seeking the indulgence of regular bail, being granted to the petitioner, in respect of complaint No. 2958 of 2021 dated 6.12.2021, under Section 132(1)(b)(c) of Central Goods and Service Tax Act, 2017. The above complaint has been registered at Directorate General of Goods and Services Tax Intelligence, C.R. Building, Plot No. 19, Sector 17-C, Chandigarh.

2. Without delving deep into the merits of the case, the ire controversy, which has arisen amongst the contesting litigants, relates only to the exorbitant amount of availment of Input Tax Credit by the petitioner, and, that too qua goodless invoices, and, whether the scribed proposal, rather purveyed to this Court, qua the properties detailed thereins, hence subserving, as adequate solvent securities/sureties for the petitioner being granted the craved for indulgence. The said properties are owned by the friends, and,

relatives of the bail petitioner.

3. On the previous date, the learned counsel for the respondent was purveyed a copy of the above document, and, on his request, the case was adjourned for his being enabled to seek instructions, in respect of the property, detailed in paragraph 3 of the afore document, being sufficient to cover the amount of Input Tax Credit, as availed by the petitioner hence on goodless invoices. However, today, the learned counsel for the petitioner submits, that he has instructions to state, that this Court may on the said proposal pass a just order.

4. Since the learned counsel for the petitioner, has submitted before this Court, that except for the properties, as detailed in paragraph 3 of the application, the petitioner has no other personal property. Moreover, since the above contention is not forcefully rebutted through any cogent material, being placed on record. Therefore, the properties, detailed in paragraph 3 of the application, are directed to be furnished by the persons detailed thereins, who are stated to be the friends, and, relatives of the petitioners, hence as solvent securities/sureties but only before the learned trial Judge concerned, and, to the latter's satisfaction.

5. In view of the above, the petitioner-bail applicant is ordered to be released from judicial custody, if not required in any other case. However, the granting of bail to the bail applicant-petitioner, is subject to his furnishing personal and surety bonds in the sum of Rs. Two lacs each, before the learned trial Court/Chief Judicial Magistrate/Duty Magistrate concerned, and, also subject to his not tampering with prosecution evidence, and, his not influencing prosecution witnesses, and, besides also his appearing before the trial Court concerned, as and when directed to make his personal appearance unless validly exempted. Further, subject to the condition that the persons, detailed in

paragraph 3 of the application, shall forthwith furnish as solvent securities/sureties, their respective properties, as mentioned in paragarph 3 of the above document, but only before, and, also to the satisfaction of the learned trial Court/Chief Judicial Magistrate/Duty Magistrate concerned. The above be ensured to be done forthwith before the learned trial Judge concerned.

7. The petition stands disposed of.

8. Copy dasti.

(SURESHWAR THAKUR)
JUDGE

December 13, 2022
Gurpreet

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