IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

229 **CRM-M-41286-2022**

Date of Decision : **September 14, 2022**

RAVINDER BAWEJA

.....Petitioner

VERSUS

DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE

.....Respondent

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

Present : Mr. Chetan Bansal, Advocate
for the petitioner.

Mr. Rajesh Sethi, Advocate
for the respondent.

JASGURPREET SINGH PURI. J.

The present is a second petition filed under Section 439 of the Code of Criminal Procedure for grant of regular bail to the petitioner in complaint No.332 dated 27.9.2021 under Section 132 of the Central Goods and Services Tax Act, 2017 read with Section 132 of Union Territory Goods and Services Tax Act, 2017 read with Section 132 of State(s) Goods and Services Tax Act, 2017 and Section 20 of Integrated Goods and Services Tax Act, 2017.

It has been submitted by the learned counsel for the petitioner that the petitioner is in custody from 25.7.2021 and the trial is going on a slow pace and although the petitioner had earlier filed bail petition before this Court which was dismissed on 28.2.2022 Annexure P-4 but now the custody of the petitioner has increased and, therefore, he may be considered for the grant of regular bail. He further submitted that some of the witnesses have already been examined which may also be considered.

On the other hand, the learned counsel for the respondent has stated that it is a case where the earlier bail petition was dismissed on merits by way of a detailed order vide Annexure P-4. He submitted that it is a case where the petitioner was actively involved in managing day to day business of 6 entities which were based on inadmissible input tax credit to the tune of Rs.128.82 crores and the petitioner was responsible for and on behalf of the aforesaid entities. He further submitted that the petitioner alongwith other co-accused have caused huge loss to the State Exchequer and earlier when the bail petition of the petitioner was dismissed some of the material witnesses were yet to be examined and now there is no change of circumstance for pressing the second bail petition in view of the fact that out of 31 cited witnesses only 5 have been examined and rather out of the aforesaid 5 witnesses, 3 witnesses have been completely examined and 2 witnesses have been examined-in-chief and their cross-examination is still pending. He submitted that still the material witnesses are yet to be examined and there is a strong apprehension that in case the petitioner is released on bail then he may influence any witness or may tamper with any evidence or may flee from justice particularly considering the fact that he is involved in a dispute pertaining to Rs.128.82 crores. He further submitted that apart from the above, considering the gravity and magnitude of the offence, the petitioner is not entitled for the grant of regular bail.

I have heard the learned counsels for the parties.

The petitioner earlier also filed bail petition before this Court vide CRM-M-1315-2022 which was dismissed by way of passing a detailed order vide Annexure P-4 on the ground that material witnesses are yet to be examined and also considering the apprehension expressed by the the learned counsel for the respondent that in case the petitioner is released on bail then he may influence witnesses or may tamper with evidence or may flee from justice. There is no change of circumstance during the interregnum period after the dismissal of the earlier bail petition till the filing of the present petition. As per the learned counsel for the respondent, the material witnesses are yet to be examined. Apart from the same, considering the amount involved i.e. Rs.128.82 crores and the gravity and magnitude of the offence, the petitioner is not entitled for the grant of regular bail.

In view of the aforesaid position, the present petition is, hereby, dismissed.

However, anything observed here-in-above shall have no effect on the merits of the case and is meant for deciding the present petition only.

(JASGURPREET SINGH PURI)
JUDGE

September 14, 2022
ajay-1

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