

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

CRM-M-41886-2022 (O&M)

Date of Decision:- 14.9.2022

Parvinder Singh

... Petitioner

Versus

State of Haryana

... Respondent

CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL

Present:- Mr. Salil Bali, Advocate for the petitioner.

Mr. Arun Beniwal, DAG, Haryana.

GURVINDER SINGH GILL, J.

1. The petitioner seeks grant of anticipatory bail in a case registered against him vide FIR No. 144 dated 17.3.2020 under Sections 420, 467, 468, 471, 120-B, 201 IPC at Police Station Hisar City, District Hisar.
2. The FIR was lodged at the instance of Ms. Sanjeeta, Excise and Taxation Officer, Hisar wherein it is alleged that a fake firm by the name of M/s Rajender Traders had been formed by forging some documents of Sunil son of Rajender by CA Amit Goyal in connivance with some other persons and trading of crores of rupees were shown to have been done by the said fake firm for the purpose of depriving the Government of huge amount of revenue. It is alleged that infact no actual business transaction had been routed through the bank accounts of said Sunil and that the alleged transactions were bogus paper transactions only for the purpose of availing

input credits. It is further alleged that even the rent deed uploaded at the time of registration of the fake firm was found to be forged.

3. The learned counsel for the petitioner has submitted that the petitioner is nowhere named in the FIR and came to be nominated on the basis of disclosure statements made by co-accused Amit Goyal and Sunny, to which no authenticity can be attached in the absence of any other convincing evidence to corroborate the same.
4. On the other hand, the learned State counsel has submitted that the disclosure statements made by the co-accused against the petitioner stands substantiated from the fact that the petitioner, who in connivance with co-accused, had got registered fake firm by furnishing fake and fabricated documents including Rent Agreements. It has also been submitted that the petitioner stands involved in one more FIR i.e. FIR No. 489 dated 24.12.2018, Police Station Hisar City, District Hisar. It has been submitted that a bogus sale/trading of an amount of ₹10,49,46,487/- has been shown against which a tax of ₹52,48,565/- is reflected, as per the investigation conducted so far.
5. This Court has considered rival submissions addressed before this Court.
6. Having regard to the facts and circumstances of the case, particularly the fact that the name of the petitioner does figure in the disclosure statements made by the main accused and he is stated to have associated in floating of bogus firms and while also noticing that the petitioner also happens to be involved in another identical FIR and the amount involved runs into crores, this Court does not find any special case for grant of anticipatory bail.

7. There is no merit in this petition and the same is hereby dismissed.

14.9.2022
kamal

(Gurvinder Singh Gill)
Judge

Whether speaking /reasoned Yes / No

Whether Reportable Yes / No