

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

CRM-M-44111-2020 (O&M)
Date of Decision:- 15.11.2022

Charan Singh ...Petitioner

Versus

State of Haryana and another ...Respondents

CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL

Present: Mr. B.K. Bagri, Advocate for the petitioner.

Mr. Rajiv Sidhu, DAG, Haryana.

GURVINDER SINGH GILL, J.

1. The petitioner seeks grant of regular bail in a case registered vide FIR No. 8 dated 5.1.2019 under Sections 420, 467, 468, 471, 120-B IPC and Section 132 (1)(B)(C) of the Haryana Goods and Services Tax Act, 2017 at Police Station Kanina, District Mahendergarh.
2. The case of the prosecution, in nutshell, is that the petitioner and co-accused Parveen Kumar got registered a firm M/s Poonam Industries in the name of Smt. Poonam wife of Sanjay resident of Village Nimoth, District Rewari and it was found that the said firm has commenced its business w.e.f. 27.04.2018 after getting registration from Central Authorities fraudulently and it was found that the said firm has filed return with "NIL" turnover for the month of April to September 2018 but in the month of October 2018 and November 2018 the said firm has shown the turnover of ₹22,83,37,565/- and ₹2,40,64,01,917/- respectively. The sale shown by the above said firm to various firms which are 18 in numbers and their details have been

given in the FIR. During inquiry it was found that the all said firms were not in existence and were fake firms and the transactions disclosed in returns filed under GST Act are only paper transactions.

3. It is further the case of prosecution that the petitioner suffered his disclosure statement wherein he disclosed that he alongwith co-accused Parveen Kumar obtained the documents from Smt. Poonam and got registered a firm M/s Poonam Industries and a bank account of Poonam was got opened in Canara Bank, Kanina and the cheque book signed by Poonam alongwith her SIM etc. were handed over to co-accused Anupam Singla who gave ₹2,50,000/- to them in which his share was ₹1,25,000/- and out of the said amount, the petitioner got recovered ₹20,000/- which were taken into police possession vide recovery memo. In this case main accused Anupam Singla is alleged to have defrauded the government department in terms of crores of rupees by creating fake firms and the present case has been registered under Sections 420, 467, 468, 471, 201, 120-B of IPC and Section 132(1)(B)(C) of the HGST Act and present petitioner was found to be associated with the fraud.
4. The learned counsel for the petitioner has submitted that the petitioner has merely been used as a pawn by the co-accused and that it is the co-accused Anupam Singla who is the main accused who had committed the entire fraud and is the real beneficiary. The learned counsel has submitted that even if all the allegations, as levelled against the petitioner, are taken to be correct, the only role attributed to him is that he alongwith co-accused had collected some documents in the shape of Aadhar Card, PAN Card etc. from Poonam for the purpose of getting a firm i.e. M/s Poonam Industries registered and

getting a bank account opened and that the signed cheque book had been handed over to Anupam Singla, the main accused.

5. The learned counsel has further submitted that in any case the petitioner has been behind bars for a substantial period of more than 2 years and 3 months and as such deserves, the concession of regular bail.
6. Opposing the petition, the learned State counsel has submitted that since the petitioner was instrumental in facilitating the commission of fraud by getting the firm M/s Poonam Industries registered and by getting a bank account opened and also getting the cheques signed from Poonam, his complicity is clearly evident. The learned State counsel has further informed that since the petitioner happens to be involved in five other identical cases, it is evident that he is a seasoned criminal and as such, does not deserve the concession of regular bail.
7. This Court has considered rival submissions addressed before this Court.
8. Without commenting anything as regards the merits of the case but while noticing that the petitioner has been behind bars for a substantial period of more than 2 years and 3 months and that the petitioner cannot be said to be the main accused, his further detention will not serve any useful purpose.
9. The petition, as such, is accepted and the petitioner is ordered to be released on regular bail on his furnishing bail bonds/surety bonds to the satisfaction of learned trial Court/Chief Judicial Magistrate/Duty Magistrate concerned.

15.11.2022

kamal

(Gurvinder Singh Gill)
Judge

Whether speaking /reasoned
Whether Reportable

Yes / No
Yes / No