**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**CRIMINAL MISCELLANEOUS No.22765 of 2022**

Arising Out of PS. Case No.-8 Year-2021 Thana- C.B.I CASE District- Patna

======================================================

S. MUSTAINUL HASSAN S/o Late Haseeb Hassan Resident of First Floor, 12 Aliganj Road, Gaya and Permanent address at Mohalla - Murarpur, near Masjid, Distt.- Gaya Presently as suspendedn Senior Tax Assistant, Income Tax office, Ward -3(2), Gaya.

... ... Petitioner/s

Versus

1. THE STATE OF BIHAR
2. Central Bureau of Investigation, office of the Supdt. of Police, Anti-corruption Branch Addressed at Dr. S K Singh Path, Bailey Road, Patna-800022.

... ... Opposite Party/s

======================================================

**Appearance :**

| | | |
|---|---|---|
| For the Petitioner/s | : | Mr. Shree Ganesh, Adv |
| For the Opposite Party/s | : | Mrs. Dr. Indiwar Kumari, APP |
| | | Mr. Avanish Kumar Singh, Adv CBI |

======================================================

**CORAM: HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN**

ORAL ORDER

7 09-01-2023 Heard the parties.

Learned counsel for the petitioner is directed to remove the defects within four weeks.

The petitioner apprehend his arrest in connection with CBI, ACB, Patna Case no.RC 08(A)/2021, registered for the offence punishable under Sections 409, 419, 420, 467, 468, 471, 477(A) of the Indian Penal Code and section 13(2) read with 13(a) of PC Act, 1988.

The prosecution case, in brief is that the petitioner, the then senior tax assistant, Gaya had defrauded the government exchequer by issuance of fraudulently prepared income tax refund vouchers (ITRVs) to the tune of Rs.7,27,20,976/- by manipulating various income tax refund vouchers issued from income tax office, in the name of different persons and presenting the same for payment in their bank accounts and corresponding illegal gains to such persons. It is alleged that the petitioner along with unknown public servants and private persons have committed fraud to the tune of Rs.5,55,20,976/-.

It is submitted by learned counsel for the petitioner that petitioner is quite innocent and have committed no offence. He has been falsely implicated in this case. No such occurrence, in the manner as alleged, has ever taken place. The allegation levelled against the petitioner is not specific rather general and omnibus in nature. There is no eyewitness in the present case. He further submits that the petitioner had joined the income tax department in the year 2007 and he has been falsely implicated in many refund vouchers for the assessment year prior to his joining. He further submits that he cheques/ITRVs travel from higher authorities to income tax officer of respective offices at district level. It is submitted that the cheque/ITRVs bears book no. and serial no. and handing over the same from Patna office upto ITO, Gaya are duly entered into the registers maintained by the Income Tax Department and the petitioner was never the custodian of the cheques/ITRVs and their issuing register.Petitioner has two criminal antecedent, in which he has been acquitted by the learned court below itself.

Learned APP for the State as well as learned counsel for the CBI opposed the prayer for anticipatory bail by submitting that the fraudulent cheques/ITRVs were used by the wife and other close relatives of the petitioner and thereby huge amount was debited from Central Government Bank account with SBI, Gaya Main Branch to their bank accounts. It is further submitted that there is ample of evidence available against the petitioner in the case diary.

Having regard to the facts and circumstances of the case, I am not inclined to enlarge the petitioner on bail. The prayer for grant of anticipatory bail on his behalf is hereby rejected.

Accordingly, this application is dismissed.

**(Anjani Kumar Sharan, J)**

shikha/-

| | | | |
|---|---|---|---|
| **U** | | T | |