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CRR 1707 of 2015
With
IA NO: CRAN 4 of 2016 (Old No: CRAN 852 of 2016)

Sri Saurav Jain & Anr
versus
State of West Bengal & Anr.

Mr. Pawan Gupta,
Mr. Karan Dudhwewala,
Mr. Mukesh Pandey ... for the petitioners.

Mr. Rudradipta Nandy, Ld. APP
Mr. Ranadep Sengupta ... for the State.

This revisional application has been filed with a prayer for quashing of First Information Report in connection with G.R. No. 615 of 2015 arising out of Shakespeare Sarani Police Station Case No. 107 of 2015 dated 24.03.2015 under Sections 93(6)/93(7) of the West Bengal Value Added Tax Act, 2003 read with Sections 120B/403/420/468/471 of the Indian Penal Code.

The proceeding was initiated in the office of Special Officer of Bureau of Investigation, Unit-I against the petitioners/companies carrying on business of reselling of Iron and Steel goods in West Bengal and attempting to reduce the tax liability to a huge extent by way of claiming inadmissible input tax credit. That apart, the petitioners/companies to evade the Value Added Tax Credit forged invoices showing transportation of good to different companies and those consignments were also found fabricated without actual transporting any goods to those companies with a view to claiming statutorily inadmissible input tax credit.

On receiving information the case was initiated, investigation was conducted and on completion of investigation charge-sheet was submitted against the petitioners.

From the FIR lodged by the Deputy Commissioner of Sales Tax of Bureau of Investigation, Unit-I, addressed to Deputy Commissioner, Enforcement Branch, Kolkata, Police itself discloses sufficient materials leading to a cognizable offence and therefore, I do not find any reason to invoke the provision of Section 482 of the Code of Criminal Procedure.

However, learned advocate appearing on behalf of the petitioners also submits for giving liberty to raise all issues before the Trial Court.

Considering the aforesaid facts and circumstances, the revisional application stands disposed of with liberty to raise pleas taken in the revisional application before the learned Trial Court at time of consideration of charge.

With this observation, the revisional application stands disposed of.

Connected application also stand disposed of.

All parties to this revisional application shall act on the server copy of this order downloaded from the official website of this Court.

(Bibhas Ranjan De, J.)