

11.12.2023
SL. 8
Court No. 29
Sourav
(Rejected)

C.R.M. (A) 2329 of 2023
With
C.R.A.N 1 of 2023

In Re: - An application for anticipatory bail under Section 438 of the Code of Criminal Procedure in connection with **Kotwali** Police Station Case No. **144** of **2023** dated **16.02.2023** under Sections **420/409** IPC.

And

In the matter of: **Naresh Chakraborty @ Nagesh Chakraborty**
....petitioner.

Mr. Ayan Bhattacharya
Mr. Kunal Ganguly
Mr. Somnath Adhikary
Mr. Shraman Sarkar

...for the petitioner.

Mr. Rudradipta Nandy, Ld. APP
Mrs. Sonali Das

...for the State.

1. Heard learned Counsel for the parties.
2. The present petitioner who is stated to be a tax consultant of West Bengal State Electricity Distribution Company Limited (WBSEDCL) is alleged to have taken refund of income-tax amount of the employees of the WBSEDCL in the name of other persons depriving the employee of the WBSEDCL.
3. From the case diary, it is found that the petitioner's office has used different PAN Card and names different from the employees of the WBSEDCL to either divert the benefit to others or to wrongfully gain from the transaction by getting refund in the name of fictitious persons (such fact has, however, not yet been fixed).
4. The investigation is in progress.
5. Mr. Nandy, learned Additional Public Prosecutor submits that

the petitioner was given the benefit of interim protection directing him to appear before the I.O. and co-operate in the investigation. During the currency of the interim protection, he appeared before the I.O. and he was interrogated face to face with certain employees of the WBSEDCL. But in such interrogation the petitioner could not take any stand which now he takes to the effect that the excel sheet of the refund application was sent to him in his e-mail by WBSEDCL.

6. We do not find such material in the case diary. If the petitioner had those materials, he could have taken benefit of that when he was on interim protection from 30.08.2023.
7. Regard being had to such facts, we are of the view that custodial interrogation of the petitioner is necessary.
8. Taking into consideration the seriousness of the charge as levelled against the present petitioner and also considering the fact that investigation is in progress, we are not inclined to exercise our discretion under Section 438 Cr.P.C. in favour of the petitioner.
9. Accordingly, the prayer for anticipatory bail is rejected.
10. The application being **CRM (A) 2329 of 2023** is dismissed and the interim application being **CRAN 1 of 2023** is hereby disposed of.

(Chitta Ranjan Dash, J.)

(Partha Sarathi Sen, J.)

