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

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**CRM-M-12210-2023
Date of Decision: 13.07.2023**

Ravinder Baweja

..... Petitioner

Versus

Directorate General of Goods and Services Tax Intelligence

..... Respondent

CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI

Present: Mr. Chetan Bansal, Advocate,
for the petitioner.

Mr. Rajesh Sethi, Advocate,
for the respondent.

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JASGURPREET SINGH PURI, J. (ORAL)

1. The present is a third petition filed under Section 439 of the Code of Criminal Procedure for grant of regular bail to the petitioner in a complaint case bearing No.332 dated 27.09.2021, under Section 132 of the Central Goods and Services Tax Act, 2017 read with Section 132 of Union Territory Goods and Services Tax Act, 2017 read with Section 132 of the State(s) Goods and Services Tax Act, 2017 and Section 20 of Integrated Goods and Services Tax Act, 2017.

2. It has been submitted by learned counsel for the petitioner that earlier both the petitions were dismissed on the ground that the material witnesses are yet to be examined and the magnitude of the case was also pertaining to about Rs.188 crores and the petitioner was shown to be involved in entities of different nature. He further submitted that now the total custody of the petitioner is about 2 years since he was arrested on

25.07.2021. He also submitted that since it was a case based upon a criminal complaint and the matter is still at the pre-charge stage and the maximum sentence provided under Section 132 of the GST Act is 5 years and he has already faced incarceration for about 2 years in this regard, and therefore, may be considered for the grant of regular bail in view of the aforesaid facts and circumstances of the case.

3. On the other hand, Mr. Rajesh Sethi, learned counsel for the respondent has stated that it is correct that the petitioner has faced incarceration for about 2 years and the maximum sentence under the provisions of GST Act is 5 years irrespective of the amount involved. He further submitted that it is also correct that the matter is still at the pre-charge evidence stage.

4. I have heard the learned counsels for the parties.

5. The present is a third successive bail petition and the amount involved in the present case is about Rs.188 crores. As per the learned counsel for the parties, the petitioner has already faced incarceration for about 2 years and the maximum sentence provided under the GST Act is stated to be 5 years. The criminal complaint is stated to be at the pre-charge stage only. Furthermore, it is neither the case of the respondent nor it has been argued by the learned counsel for the respondent that in case the petitioner is released on bail then he may abscond or flee from justice or may influence the witness or may tamper with the evidence.

6. Therefore, considering the long custody of the petitioner which is about 2 years, this Court deems it fit and proper to grant regular bail to the petitioner. Consequently, the present petition is allowed and the petitioner is

ordered to be released on regular bail on furnishing bail bond/surety bond to the satisfaction of the trial Court/Duty Magistrate concerned, if not required in any other case.

7. However, anything observed hereinabove shall not be treated as an expression of opinion on merits of the case and is only meant for the purpose of decision of present petition.

13.07.2023 **(JASGURPREET SINGH PURI)**
Bhumika **JUDGE**

1. Whether speaking/reasoned: Yes/No
2. Whether reportable: Yes/No