

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Sr. No. 252

CRM-M-14003-2022

Date of decision : 16.02.2023

Vijay Garg

..... Petitioner

VERSUS

State of Haryana and another

..... Respondents

CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL

Present: Mr.Bipan Ghai, Senior Advocate, with
Mr.Nikhil Ghai, Advocate,
Mr.P.S.Bindra, Advocate and
Ms.Sheffaly Goyal, Advocate for the petitioner.

Mr.Rajiv Sidhu, DAG, Haryana.

DEEPAK SIBAL, J. (ORAL)

The present petition has been filed under Section 439 Cr.P.C. for the grant of regular bail in Complaint No. CRM-2655/2021 dated 18.11.2021 registered under Section 132 of Haryana Goods and Services Tax Act, 2017 and Central Goods and Service Tax Act, 2017 read with Section 20 of the Integrated Goods & Services Tax Act, 2017.

Briefly stated, the case of the prosecution is that the petitioner managed three firms, two in the name of M/s Shree Shyam Traders and one in the name of M/s Stasya Enterprises. Through these firms, the petitioner availed input tax credit by fabricating invoices resulting in the generation of bills worth Rs.367 crores and evasion from payment of Goods and Services Tax (for short, GST) to the tune of Rs.26 crores.

Learned senior counsel appearing for the petitioner submits that the petitioner has been falsely implicated in this case; he is in custody since 21.09.2021; the maximum sentence which can be awarded to him is 05 years; investigation in the case is complete and therefore the petitioner is not in a position to influence the same; even the charges have not yet been framed

against the petitioner; 37 prosecution witness still remain to be examined at the pre-charge stage and therefore, if at all the petitioner is put to trial, the same will take a long time to conclude; even otherwise, the evidence collected by the prosecution is primarily documentary in nature; most of the material witnesses already stand examined at the pre-charge stage and that no serious apprehension has been expressed by the prosecution that the petitioner would either flee from justice or would tamper with the evidence in case he is released on bail.

Learned State counsel opposes grant of bail to the petitioner on the ground that the petitioner is the main accused in a scam involving evasion of GST to the tune of crores of rupees and that in case he is released on bail, he is likely to influence the witnesses and in turn the course of his trial.

Primarily, the evidence collected by the State against the petitioner is documentary; investigation in this case is complete; it is not the case of the State that during the course of investigation the petitioner did not cooperate; the petitioner has already undergone actual custody of nearly 01 year and 05 months; even if convicted, the maximum sentence which can be imposed on him is 05 years; most of the material witnesses for the prosecution, at the pre-charge stage, stand examined; the proceedings that the petitioner faces are presently at the pre-charge stage in which 37 prosecution witnesses still remain to be examined and that in case the petitioner is even put to trial, the same is likely to take a long time to conclude.

In view of the above, the present case is considered to be a fit one in which the petitioner be directed to be released on regular bail. Resultantly, subject to the satisfaction of the CJM/Duty Magistrate, Gurugram, which shall include the condition of the deposit of the petitioner's valid passport, if any, the petitioner is directed to be released on bail.

It is clarified that the above observations have been made only for

the limited purpose of deciding the present regular bail application and the same would not be construed to be an expression of opinion on the merits of the case.

16.02.2023
shamsher

[DEEPAK SIBAL]
JUDGE

Whether speaking/reasoned	:	Yes / No
Whether reportable	:	Yes / No