

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CRM-M-21550-2021 (O&M)

Date of decision : 9.2.2023

Kaushal Kumar Mishra

... Petitioner

VERSUS

Senior Intelligence Officer DGGI Ludhiana

... Respondent

CORAM: HON'BLE MR. JUSTICE KARAMJIT SINGH

Present: Mr. Deepak Gupta, Advocate,
for the petitioner.

Mr. Rajesh Sethi, Sr. Standing Counsel with
Mr. Arun Biriwal, Advocate,
for the respondent.

KARAMJIT SINGH, J. (Oral)

Prayer is for grant of anticipatory bail to the petitioner in the inquiry under Section 132 of Central Goods and Services Tax Act, 2017.

Counsel for the petitioner submits that the petitioner has joined the investigation with the concerned authorities multiple times and also provided all the requisite documents to the investigating agency.

Today, learned senior standing counsel appearing on behalf of the respondent, made statement that after completion of investigation, now show cause notice has been issued to the petitioner and as such, now custodial interrogation of the petitioner is not required. He further submits that, however, the case of the petitioner shall be considered separately for prosecution under Section 132 of CGST Act.

In view of above, as the investigation already stands completed

and the custody of the petitioner is not required by the respondent, without

commenting on the merits of the case, the present petition is allowed and order of interim bail dated 1.6.2021 is hereby made absolute subject to the conditions enshrined under Section 438(2) Cr.P.C. Further, the respondent department is at liberty to prosecute the petitioner under Section 132 of CGST Act.

(KARAMJIT SINGH)
JUDGE

February 9, 2023
Paritosh Kumar

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