

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M-21829-2022

DATE OF DECISION: JANUARY 19, 2023

SHEETAL GARG

...PETITIONER

VERSUS

STATE OF HARYANA AND ANOTHER

...RESPONDENTS

CORAM: HON'BLE MR. JUSTICE DEEPAK MANCHANDA.

PRESENT: MR. ADITYA SANGHI, ADVOCATE FOR THE PETITIONER.
MR. KARAN GARG, AAG, HARYANA.

DEEPAK MANCHANDA, J.(ORAL)

The petitioner has preferred this petition under Section 439 Cr.P.C. for grant of regular bail in case FIR No.0008 dated 5.1.2019, under Section 420/467/468/471/201/120-B IPC and Section 132(1)(B)(C) HGST Act, 2017, Police Station Kanina, District Mahendergarh.

As per the allegations leveled in the FIR, on 5.1.2019, Vikrant Kumar, Excise and Taxation Officer, Narnaul presented an application to the SHO, Police Station Kanina to the effect that Poonam, Anupam Singla, Praveen Kumar Yadav and Charan Singh are the proprietors of M/s Poonam Industries, Kanina and their firm had filed NIL returns for the months of April to September, 2018, but have shown their turnover for the months of October and November, 2018 in crores and supplied goods to fake firms and and have caused loss to the State exchequer amounting to Rs.32,59,48,318/- in total by availing and utilizing bogus input tax credits.

Learned counsel for the petitioner submits that the petitioner was not named in the FIR and has been implicated on the basis of the

disclosure statement of the co-accused, namely, Anupam Singla, with whom he has no concern. Learned counsel submits that similarly situated co-accused of the petitioner, namely, Suresh Kumar has already been released on regular bail vide order dated 5.1.2023 by the trial Court and the other co-accused, namely, Charan Singh, Parveen Mehta and Sunil by this Court. Learned counsel contends that the petitioner did not form any fictitious firm nor he had any role in the same. He further contends this Court had already quashed the offence punishable under Section 132 of HGST Act, 2017 and no money had been received by the petitioner from any transaction in any of the firms created by the co-accused. Learned counsel further submits that the challan stands presented and the charges have been framed on 3.3.2022, but out of total 56 prosecution witnesses, none of the witnesses has been examined so far. He prays that the petitioner be released on regular bail during the pendency of the trial who is in custody since 12.8.2021.

On the other hand, learned State counsel assisted by ASI Jai Bhagwan has opposed the aforesaid prayer on the ground that the petitioner alongwith co-accused caused loss to the State exchequer. However, he has not disputed that similarly situated co-accused of the petitioner has been released on bail.

Considering the above background, the custody of the petitioner and the fact that similarly situated co-accused of the petitioner has already been released on regular bail, further detention of the petitioner may not be necessary for any useful purpose, as the trial has not commenced.

Resultantly, without meaning any expression of opinion on the merits of the case, it is ordered that the petitioner be released on regular bail

in the above case, subject to his furnishing requisite bail bonds/surety bonds to the satisfaction of the trial Court concerned.

The petition is allowed.

January 19, 2023
Gulati

(DEEPAK MANCHANDA)
JUDGE

Whether Reportable : Yes/No

Whether Speaking/Reasoned : Yes/No