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

CRM-M-37311-2022

Date of decision : 20.01.2023

Rahul Sharma**...Petitioner**

Vs.

State of Haryana**...Respondent****CORAM:- HON'BLE MR. JUSTICE MANOJ BAJAJ**

Present: Mr. R.D.Sharma, Advocate for the petitioner.
Mr. Sukhdeep Parmar, DAG, Haryana.

MANOJ BAJAJ, J.

Petitioner has filed this second petition under Section 439 Cr.P.C for grant of regular bail pending trial in case FIR No.91 dated 04.04.2019 registered under Sections 120-B, 201, 419, 420, 467, 468 and 471 Indian Penal Code, 1860, Sections 132 (1) and 132 (1) (iv) Central Goods and Services Tax Act, 2017 and Sections 66, 66-D and 71 Information Technology Act, 2000 at Police Station Cheeka, District Kaithal, Haryana, who is in custody since his arrest on 10.06.2021.

The allegations in the FIR as noticed by the learned Additional Sessions Judge, Kaithal in the order dated 13.07.2021 are as under:-

“Briefly facts lodged on the complaint of Shiv Kumar, Proper Officer-cum-ETO-cum-State GST Officer, Ward No.5 Kaithal, while stating that as per letter dated 05.01.2019 regarding lodging of First Information Report against bogus/fake firms; that one firm namely Mansi Alloys, village Bhagal was identified on verification and it was found that no firm exist on the given address and was floated in papers only and during the course of further inquiry neither proprietor Rinku Aggarwal could be traced nor the firm and lateron it revealed that it is a nonexistent

firm tht has hoodwinked the Government Exchequer of Rs.5,59,56,262/- by claiming input tax credit through bogus sale of Rs.31,10,42,067/- without paying any GST taking the total losses discovered to Rs.5,59,56,262; that lateron it came out that sale shown to one of the firm M/s Sai Ram Traders, Mandi Gobindgarh, which is also not in existence and on papers only is also in nexus with them to cheat State exchequer and hatched conspiracy. On this, instant First Information Report was lodged.”

Learned counsel for the petitioner has argued that the petitioner has been falsely implicated in this case on the allegations that he floated a fake firm, namely, M/s Mansi Alloys and through this he and other co-accused made wrongful gain by claiming input tax credit against invoices without supply of materials. He submits that co-accused of the petitioners have already been released on bail and in this regard, he has invited the attention of the Court order dated 10.05.2022 (Annexure P-8). According to him, the petitioner is in custody for more than one year and six months and there is no possibility of conclusion of trial in the near future, therefore, the petitioner be also released on bail.

The prayer is opposed by learned State counsel, who is assisted by Inspector Raj Phool on the ground that the offence is serious and case of the petitioner is distinguishable from the other co-accused, who infact had procured photocopies of Aadhar Card, Pan Card etc. and those documents were utilized in creating the fake firm. However, he does not dispute this fact that the material witnesses, including the complainant have been examined. According to her, in all there are 34 prosecution witnesses and still 23 witnesses remain to be examined.

After hearing learned counsel for the parties, considering the above background, the custody of the petitioner and the fact that the material witnesses have been examined, this Court is of the opinion that the conclusion

of trial is likely to consume considerable time, therefore, further detention of the petitioner may not serve any useful purpose, who is presently confined in judicial custody after his arrest on 10.06.2021.

Resultantly, without meaning any expression of opinion on the merits of the case, it is ordered that the petitioner be released on regular bail subject to his furnishing requisite bail bonds/surety bonds to the satisfaction of the trial Court/Duty Magistrate concerned.

The petition is allowed.

(MANOJ BAJAJ)
JUDGE

20.01.2023

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Whether speaking/reasoned :	Yes	No
Whether Reportable :	Yes	No