

213 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CRM-M-54600-2023

Date of Decision: 15.11.2023

Rajesh Mehru

...Petitioner

vs.

Assistant Commissioner, Central
Goods and Service Tax Division
(South)

...Respondent

Coram : Hon'ble Mr. Justice N.S.Shekhawat

Present : Mr. Manuj Nagrath, Advocate
for the petitioner.

Mr. Sourabh Goel, Senior Standing counsel with
Ms. Shivali Goel, Advocate
Ms. Shivani Sahani, Advocate
Ms. Geetika Sharma, Advocate
for the respondent.

N.S.Shekhawat J. (Oral)

1. The petitioner has filed the present petition under Section 438 Cr.P.C. with a prayer to grant the concession of anticipatory bail to him in complaint case titled as "Assistant Commissioner vs. M.S.Jujhar Advertisers and others" COMA/12978/2021 dated 03.09.2021 (Annexure P-1) under Section 9 and 9AA of the Central Excise Act, 1944 read with Section 174/175 of the Goods and Service Tax Act to appear before the trial Court to face the trial in pursuance of summoning order dated 07.09.2021 (Annexure P-5).

2. Learned counsel for the petitioner contends that the complaint in the present case has been filed by the Assistant Commissioner, Central Goods and Service Tax Division (South) against the petitioner and other accused.

However, the petitioner is neither the employee, nor director, nor principal officer, nor is the person responsible of the company. Even the petitioner was not looking after the day-to-day affairs of the company and has been wrongly arrayed as an accused being a Chartered Accountant and the Statutory Auditor of the company. He further contends that the allegations in the present complaint are based on the order passed by the Commissioner on 31.12.2019, however, the order passed by the Commissioner had already been stayed by the Appellate Authority-cum-CESTAT, Chandigarh on 26.08.2021. Learned counsel further contends that he is ready to appear before the trial Court and to join the proceedings before the learned trial Court.

3. On the other hand, learned counsel appearing on behalf of the respondent has vehemently opposed the prayer made by learned counsel for the petitioner on the ground that the present petitioner had actively participated in the commission of crime alongwith other accused and keeping in view the gravity of the allegations, he does not deserve the concession of anticipatory bail. He further contends that the Appellate Authority had finally decided the matter and had remanded back the case to the adjudicating authority and the adjudicating authority has passed the final order on 14.02.2020.

4. I have heard learned counsel for the parties and perused the record.

5. At this stage, it is apparent from the record that after presentation of the complaint by the respondent, the present petitioner alongwith other accused have been ordered to be summoned by the trial Court. All the documentary evidence has already been collected by the respondent and the custody of the petitioner will not serve any meaningful purpose, at this stage.

6. Without commenting any further on the merits of the case, the petitioner is directed to surrender before the trial Court, within a period of two weeks from today and on his appearance, he shall be admitted to bail subject to furnishing surety bonds/bail bonds to the satisfaction of the learned trial Court/Illaq Magistrate.

7. Disposed off.

15.11.2023
hemlata

(N.S.SHEKHAWAT)
JUDGE

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