IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

243 **CRM M-56686 of 2023**
Date of Decision: 21.12.2023

Akash Goyal ...Petitioner

Versus

State of Punjab ... Respondent

CORAM : HON'BLE MR. JUSTICE N.S.SHEKHAWAT

Present : Mr. Rahul Bhargava, Advocate
for the petitioner.

Mr. Mohit Chaudhary, AAG, Punjab.

Mr. Shiv Kumar, Advocate
for the complainant.

N.S.SHEKHAWAT, J. (Oral)

1. The petitioner has filed the present petition under Section 438 of the Cr.P.C. with a prayer to grant pre-arrest bail to her in case FIR No.216 dated 29.09.2023 registered under Sections 420 and 120-B IPC at Police Station Division No. 8, District Jalandhar.

2. As per the case of the prosecution, the complaint was initially moved by Lalit Mittal, complainant to the Commissioner of Police, Jalandhar, against Akash Goel and Isha Goel with regard to cheating by them. They had been cheated to the tune of Rs. 71,68,902/- by both the said persons. As per the complainant, he alongwith his wife were running the trading company at Jalandhar, whereas, Akash Goel petitioner and Isha Goel had approached them and assured that they would supply material to them. The accused

had given the security cheques of the account, which was already closed and had cheated the complainant in the present case. With these broad allegations, the FIR was registered against the petitioner and Isha Goel.

3. Learned counsel for the petitioner contends that the allegations levelled by the complainant in the FIR do not inspire any confidence and the FIR has been got registered by the complainant, just to settle a financial dispute. Learned counsel further submits that the petitioner as well as the complainant firm had dealings since 2004 and number of transactions had taken place between both the parties over a period of time. No dispute was ever raised by any of the parties in any manner. Even, the statement of account of the two firms of the complainant would clearly show that the petitioner's firm, i.e., J.D. Industries, had cleared the full amount of both the firms and the case has been got registered by the complainant with an oblique motive. Learned counsel further contends that even from the statement of account of the complainant firm, it was clearly shown that the transaction of huge amounts had taken place between both the sides. Learned counsel further contends that it was a case of rendition of account between two firms and the case has been given the colour of criminal offence illegally. Learned counsel for the petitioner further submits that the case was based on documentary evidence and no recovery was effected from the present petitioner.

4. On the other hand, learned counsel assisted by learned counsel for the complainant have vehemently opposed the submissions made by the learned counsel for the petitioner on the ground that the petitioner was the principal accused. In fact, the petitioner and his wife had played an active role, which was established from the fact that they had issued the cheques from the accounts, which were already closed and, thereafter, they issued another cheque, to which, they had stopped payment without any reason. Not only that, the petitioner had cheated the GST Department as well. Learned counsel further submits that the petitioner had closed an account in the year 2015 and intentionally, the petitioner had issued the cheques from the said account and his intention was to cheat the complainant from the very beginning and played a fraud on him. Apart from that, from the account statement (Annexure P-4), it was apparent that net amount due towards to the complainant was Rs. 71,68,902/-. Still further, the petitioner had also availed the GST benefits and it was wrongly shown that the petitioner had paid the amount of Rs. 71,68,902/- to the complainant and no such amount was paid to the present complainant. Apart from that, it was also apparent that the petitioner had claimed the benefits from the GST Department as well. Thus, it was wrongly projected by the petitioner that it was a case of rendition of account.

5. After hearing learned counsel for the parties and perusing the record, this Court is of the considered opinion that the petition

filed by the petitioner is liable to be dismissed. There were certain financial transactions between the parties and the petitioner had handed over a cheque of Rs. 71,68,902/- in discharge of his liability, however, the account had already been closed by the present petitioner. Apart from that, the petitioner is also involved in one more FIR No. 217 dated 20.09.2023 under Sections 420 and 120-B IPC, Division No. 8, District Jalandhar and had cheated the complainant of a huge amount. The petitioner had not only cheated the complainant but also cheated the GST Department. Thus, the custodial interrogation of the petitioner is required in the peculiar facts and circumstances of the present case.

6. The petition is ordered to be dismissed.

21.12.2023 **(N.S.SHEKHAWAT)**
amit rana **JUDGE**

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