

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

S.B. Criminal Miscellaneous Bail Application No. 14063/2023

Sandeep Singhal S/o Shri Shiv Shankar, R/o A-8/23 Rana Pratap Bagh, Model Town, North Delhi (At Present Confined In Central Jail Jaipur)

-----Petitioner

Versus

Directorate General Of Central Goods And Services Tax Intelligence, Regional Unit, Jaipur, Through Additional Public Prosecutor, Jaipur Metropolitan Second.

-----Respondent

For Petitioner(s)	:	Mr. Vikas Balia, Sr. Adv. through V.C. assisted by Mr. Mayank Taparua & Sharad Kothari, through V.C. Mr. Amol Vyas
For Respondent(s)	:	Mr. Sandeep Pathak with Mr. Akshat Sharma

HON'BLE MR. JUSTICE SAMEER JAIN

Order

08/12/2023

1. The instant bail application has been filed under Section 439 Cr.P.C. on behalf of accused-applicant. The accused-applicant was arrested in connection with File No. DGGJ/ INT/ INTL/289/2022- Gr-E registered at Directorate General of Goods & Services Tax Intelligence, Jaipur Zonal Unit under Section 132(1) (c)(f) read with Section 132(5) of the CGST Act, 2017.

2. Learned counsel for the applicant submits that the applicant, who has no criminal antecedents and who is the primary bread earner for his family, is wrongly implicated in the present matter. It is submitted that the offence alleged is triable by magistrate, as per Section 134 of CGST/SGST Act and charge-

sheet has already been filed. It is further submitted that the Commissioner (GST) is also empowered to compound the offence under Section 137 of CGST/SGST Act. It is further highlighted that all the witnesses in the case are government officials and therefore there is no likelihood of the present applicant influencing them. Further, one of the co-accused has also been enlarged on bail vide order dated 13.04.2022 in S.B. CRLMB No. 3399/2022. Learned counsel for the applicant has also relied upon following judgments:

- a.) Ratnambar Kaushik vs. Union of India: (2023) 2 SCC 621
- b.) Lakshya Agarwal vs. DGGI Jaipur Zonal Unit: 2022 (3) TMI 546 (Raj).

3. *Per contra*, learned counsel for the Revenue has opposed the bail application. It is submitted that the applicant has evaded tax amounting to approximately Rs. 11 crores. It is contended that such white collar financial crimes adversely affect the financial health of the country. It is further submitted that case of co-accused, who has been enlarged on bail, is on entirely different facts and circumstances. Learned counsel for the revenue has relied upon following judgments:

- a.) Tarun Kumar vs. Assistant Director, ED: 2023/INSC/1006
- b.) Manish Sisodia vs. CBI: 2023 SCC OnLine SC 1393

4. Heard and considered.

5. Considering the arguments advanced by both the sides, considering that matter is triable by magistrate; that applicant has no criminal antecedents; that charge-sheet has been filed; that offence alleged is compoundable in nature; that co-accused is



enlarged on bail, and looking to the overall facts and circumstances of the case and material on record, but without commenting on merits/demerits of the case, this Court is inclined to allow the present bail application.

6. Accordingly, the bail application under Section 439 Cr.P.C. is allowed and it is ordered that accused-applicant **Sandeep Singhal S/o Shri Shiv Shankar** shall be enlarged on bail provided he furnishes a personal bond of Rs.50,000/- with two sureties of Rs.25,000/- each to the satisfaction of learned trial Judge for his appearance before the court concerned on all the dates of hearing as and when called upon to do so.

(SAMEER JAIN),J