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**IN THE HIGH COURT OF MADHYA PRADESH
AT GWALIOR**

**BEFORE
HON'BLE SMT. JUSTICE SUNITA YADAV
ON THE 12th OF JANUARY, 2024
MISC. CRIMINAL CASE No. 51257 of 2023**

BETWEEN:-

**SAURABH KUMAR S/O SHRI SAHAB SINGH, AGED 35
YEARS, R/O INDRAPURAM NEETKHAND, DISTRICT
GHAZIABAD (UTTAR PRADESH)**

.....APPLICANT

(BY SHRI DAYA RAM SHARMA - ADVOCATE)

AND

**THE STATE OF MADHYA PRADESH THROUGH
DIRECTORATE GENERAL OF GST INTELLIGENCE,
REGIONAL UNIT, GROUND FLOOR WING CGO
COMPLEX A. B. ROAD INDORE DISTRICT INDORE
(MADHYA PRADESH)**

.....RESPONDENT

(BY SHRI PRAVEEN SURANGE - ADVOCATE FOR RESPONDENT).

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*This application coming on for admission this day, the court passed the
following:*

ORDER

This is **first** application filed by the applicant under Section 439 of the Cr.P.C. for grant of bail relating to Crime No.DGGI/INV/GST/4059/2022GR-A O/o DD-DGGI-RU-Indore registered at Police Station Directorate General of GST Intelligence Regional Unit Ground Floor Wing CJO Complex A.B. Road Indore, District Indore (M.P.) for the offence under Sections 132 (1) (b), 132 (1) (f), 132 (1) (I) of Central Goods and Service Tax Act, 2017.

Learned counsel for the applicant/accused argued that the applicant is innocent and has been falsely implicated. There is no evidence on record to

connect the applicant/accused with the crime. Nothing incriminating material has been seized from the possession of the applicant/accused. The applicant/accused is in custody since 24.10.2023. He is permanent resident of Inidrapuram Neetkhand, District Ghaziabad (Uttar Pradesh) and there is no possibility of his absconsion. Hence, he prays for grant of bail to the applicant.

Per contra, learned counsel for the respondent vehemently opposed the bail application and argued that the present applicant/accused in his statement dated 17.10.2023 and 18.10.2023 recorded under Section 70 of the CGST Act has admitted to manage 12 fake firms including creation and management of Ms.Savita Traders- 078MYPC5584N123 and M/s JK Shrimall Enterprises 07AVUPY219831ZG. He has also admitted to supply Invoices/E-way Bills to Shri Kuldeep Kumar Yadav through WhatsApp and others for monetary considerations. The applicant/accused has admitted that he had arranged the documents form Shri Vineet Chahan, Proprietor of M/s Savita Traders - 07BMYPC5584N1Z3 and Shri Udai Prasad Yadav, proprietor of M/s JK Shrimali Enterprises - 07AVUPY2198J1ZG, for creation of Fake Firms and generation of fake invoices for providing fraudulent ITC and filed GST returns for both these firms along with e-way bill generation. Therefore, the applicant/accused is clearly involved in the creation and operation of M/s Savita Traders 07BMYPC5584N1Z3 and M/s JK Shrimali Enterprises 07AVUPY2198J1ZG and has fraudulently passed on fake ITC to the tune of Rs.8,99,46,939/- approx. Further, he had filed GST returns and e-way bill for an additional 10 GSTINS, apart from M/s Savita Traders-07BMYPC5584N123 and M/s JK Shrimali Enterprises-07AVUPY2198J1ZG. The investigation has found so far that the applicant/accused has thus been passing on fake ITC

through paper invoices without actual supply of any goods during the period Feb-2018 to March-2020. Further, the applicant/accused is suspected to have created/operated some more take firms on papers.

It is further argued that the applicant/accused had purposely taken Aadhaar Cards, PAN cards and other identity documents from individuals by promising them jobs or monthly payments and then using these documents to open fake firms on paper and to register the same under GST and to open bank accounts; managed and controlled all the GST returns of such fake firms created by him. The applicant/accused also attempted to influence witnesses, such as Vineet Chauhan and also throw away his mobile phone and did not provide important documents and copies of fake invoices and Eway Bills and attempted to destroy the evidence. The applicant/accused is the key person behind the operation of 12 fake or non-existent firms. Under these circumstances, the applicant is not entitled to get the benefit of bail.

Heard learned counsel for the rival parties and perused the case diary available on record.

On considering the submissions made by learned counsel for the parties and looking to the facts and circumstances of the case particularly the nature of allegation as well as gravity of offence and the role played by the applicant, I am of the opinion that this is not a fit case, in which bail may be granted to the present applicant **Saurabh Kumar**. Accordingly, this application of the present applicant under Section 439 Cr.P.C. is hereby **dismissed**.

(SUNITA YADAV)
JUDGE

AK/-

