

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

226

CRM M-843 of 2024

Date of Decision: 05.02.2024

Amit Bansal

...Petitioner

Versus

State of Haryana

... Respondent

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

Present : Mr. Vikram Chaudhri, Sr. Advocate with
Mr. Sunil Sihag, Mr. Keshvam Chaudhri and
Mr. Kunal Sharma, Advocates
for the petitioner (Through V.C.).

Ms. Sheenu Sura, DAG, Haryana.

N.S.SHEKHAWAT, J. (Oral)

1. The petitioner has filed the instant petition under Section 439 of the Cr.P.C. with a prayer to grant a regular bail to him in case FIR No.553 dated 30.07.2016 registered under Sections 406, 419, 420, 465, 468, 471, 409, 201 and 120-B IPC at Police Station City Sirsa, District Sirsa.

2. The FIR in the present case was got registered on the complaint made by Excise and Taxation Officer, Ward No. 2, Sirsa to the Superintendent of Police, Sirsa and the same has been reproduced as under:-

“From Excise & Taxation Officer Ward -2, Sirsa.

*To The Superintendent of Police, Sirsa. No. 1116/TI
dated 27.06.16*

Subject: To Register the complaint regarding the matter of crime committed by the owner of M/s Bharat Trading

Co. Sirsa holding TIN 06612918010 for lodging FIR U/s 406 419, 420, 466, 467, 468 and 471 IPC.

*Memo: Complainant On behalf of Government officer
Name -Dr V.K Shastri Address Vanijiya Bhawan, Sirsa
D.O.B 21.12.1967. Occupation Government Job,
(Excise & Taxation Officer) Vanijiya Bhawan.*

*Against Criminals Owner of M/S Bharat Trading Co.
Sirsa with the order of Hon'ble Excise & Taxation
Commissioner Haryana Panchkula*

*Vide letter No whatsapp message (annexure) with
permission, I am registering this complaint. The details
are as follow. The investigation has been done on below
mentioned details. Sr No 1 Name of Businessman M/S
Bharat Trading Co. Sirsa A/Year 2011-12 TIN
06612918010. Name of Investigation Officer Sh. Neeraj
Garg post ETO As above mentioned matter during the
investigation are came to know that the above
mentioned company is frauding with the intention of not
paying the tax with the support of proper planning by
showing the false inter state sales for on bogus
documents and causing the loss to tax department by
claiming refund which is not permissible to him.
Through this systematic crime government has faced
much loss in the income of funds. From above
mentioned investigation it has come to know that: it is
brought to your kind knowledge that enquiry were not
conducted by Sh Neeraj Garg, ETO and further
rejection of refund 1991559 by Sh. Mahavir Singh ETO
No such moment of goods from any source was got
effected. It was observed that refund were issued on
account of ISS of cigarettes and cements. The claim of
interstate sales of cigarettes and cements was*

disallowed. By manipulating dealer got refund and caused the loss to the state Exchequer in 19,91559/- Hence the forged and fabricated documents submitted by the dealer attracts penal action U/s 406, 419, 420 n, 465 b, 467, 468 and 471 IPC. Please be needful in this matter”.

3. Learned senior counsel appearing on behalf of the petitioner submits that the petitioner is the sole proprietor of a Firm M/s Padam Kumar @ Amit Kumar, Sirsa, which is carrying its business as a commission agent and trading in different commodities at Grain Market, Sirsa. He is having relations with the said firm and has nothing to do with the affairs of any other firm or entity carrying on same or similar business. Further, several FIRs were registered against M/s Bharat Trading Company, Sirsa, etc., however, the petitioner had no connection with the said firm. Learned senior counsel further contends that the petitioner has been falsely involved in these cases on the basis of the disclosure statements suffered by the co-accused and after a delay of about 07 years, the petitioner was arrested in the present case by obtaining his production warrants. He further contends that in the present case, co-accused Gopi Chand Chaudhary has already been granted the concession of bail by this Court vide order dated 22.12.2023 passed in CRM M-57541 of 2023 (Annexure P-12)
4. A short reply by way of an affidavit of the Deputy Superintendent of Police (HQ) Sirsa, District Sirsa has been filed on behalf of the respondent-State and the same is taken on record.

5. Learned State counsel has vehemently opposed the submissions on the ground that the petitioner is one of the main accused and his involvement has been established during the course of investigation.

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

7. In the present case, the petitioner was arrested on 14.03.2023 and after his arrest, the final report under Section 173 Cr.P.C. has already been presented before the competent Court. Still further, the petitioner has two minor children and he is the sole bread winner of the family. Even, all the offences are triable by the Court of Magistrate and his further custody will not serve any meaningful purpose.

8. In view of the above, without commenting any further on the merits, the present petition is allowed and the petitioner is ordered to be released on bail on his furnishing bail bonds/surety bonds to the satisfaction of the learned trial Court/Duty Magistrate/CJM concerned.

05.02.2024

amit rana

(N.S.SHEKHAWAT)

JUDGE

Whether reasoned/speaking : Yes/No

Whether reportable : Yes/No