



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CRM-M-7228-2024 (O&M)
Date of decision : 28.05.2024

Dhiraj Jindal
...Petitioner

Versus

Senior Intelligence Officer
...Respondent

CORAM: HON'BLE MR. JUSTICE MAHABIR SINGH SINDHU

Present:- Mr.Deepak Gupta, Advocate for the petitioner.
Mr.Sourabh Goel, Advocate for the respondent.

MAHABIR SINGH SINDHU, J.

First petition under Section 438 of the Code of Criminal Procedure (for short ‘Cr.P.C.’) has been filed for grant of anticipatory bail in COMA-149-2023 dated 05.01.2023 (P-2) titled as “**Senior Intelligence Officer Vs. Varinder Singh and others**” under Section 132, Central Goods & Services Tax Act, 2017.

(2) Allegations are that petitioner created bogus firms and fraudulently availed Input Tax Credit (ITC) to the tune of Rs.19.02/- crores, by issuing fake bills.



(3) Contends that this Court granted interim bail to the petitioner on 23.04.2024 and in terms thereof, he has already joined the proceedings before learned Chief Judicial Magistrate, Ludhiana.

(4) Above factual position is duly acknowledged by learned counsel for the respondent and further submitted on instructions that custodial interrogation of the petitioner is not required.

(5) Heard learned counsel for the parties and perused the paper-book.

(6) This Court on 23.04.2024 while issuing notice of motion passed the following order:-

“While making reference to para 3 of reply dated 19.02.2024 of Sh. Ravinder Pal Singh, Senior Intelligence Officer, Directorate General of GST Intelligence, Ludhiana Zonal Unit, contends that amount of Input Tax Credit (ITC) allegedly availed/passed on by the petitioner is less than Rs. 5 crore (Rs.1,09,31,485 + Rs.1,64,36,213 = Rs.2,74,95,202); hence, the offence would be bailable. Further contends that entire documents are already available with the prosecution; thus, custodial interrogation of the petitioner would not serve any purpose. Also contends that petitioner is ready to join the proceedings before learned trial Court, but he be protected from unwarranted arrest.

On the other hand, learned counsel for the sole respondent is not able to show any justification for custodial interrogation of the petitioner; however, he seeks time to have further instructions in the matter.

Posted for 28.05.2024.

In the meanwhile, petitioner shall join proceedings before learned Chief Judicial Magistrate, Ludhiana, and in case of his doing so, he shall be released on interim bail in this case on furnishing bail bonds/surety bonds to the satisfaction of learned trial Court/Duty Magistrate as the case may be.”

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- (7) It is acknowledged by learned counsel for the respondent that in pursuance of above order, petitioner has joined proceedings and his custodial interrogation is not required at this stage.
- (8) In view of above, interim order dated 23.04.2024 is made absolute subject to the conditions as envisaged under Section 438(2) Cr.P.C.
- (9) Petitioner shall appear on each and every date of the hearing before learned trial Court, without seeking any unnecessary adjournment(s).
- (10) The above observations may not be construed as an expression of opinion on merits of the case; rather confined only to decide the present bail matter.
- (11) It is made clear that in case of any recurrence on the part of the petitioner, the respondent would be at liberty to move an application for recalling of this order.
- (12) Disposed off accordingly.
- (13) Pending application(s), if any, shall also stand disposed off.

28th May, 2024
sd/-

(MAHABIR SINGH SINDHU)
JUDGE

Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No