

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CRM-M-8227 of 2024(O&M)
Date of Decision: 21.02.2024

Ashok Sukhija
...Petitioner
Versus
State of Haryana
...Respondent

CORAM :HON'BLE MR. JUSTICE KARAMJIT SINGH

Present:- Mr. H.S. Rakhra, Advocate and
Ms. Gurminder Kaur, Advocate
For the petitioner.

Mr. Vishal Kashyap, DAG Haryana.

KARAMJIT SINGH, J.

1. The present petition has been filed by the petitioner seeking grant of regular bail in criminal case having FIR No. 529 dated 27.07.2016, registered under Sections 406, 409, 419, 420, 465, 467, 468, 471 and 120-B IPC at Police Station Sirsa City, District Sirsa.
2. In the present case FIR was registered on the basis of the complaint lodged by Excise and Taxation Officer, Ward No.5 Sirsa against proprietor of M/s Paras Trading Company alleging that the said private firm got refund of Value Added Tax (in short, VAT) worth Rs.24,00,000/- approximately by producing forged and fabricated documents by showing movement of goods which was only shown in papers. During investigation the officials of the concerned Department were also found involved in the said fraud, including the petitioner who at the relevant time was working as a Excise and Taxation Officer. The petitioner was arrested in another case bearing FIR No. 657 of 2000 on 29.05.2023. He was produced on production warrants in this case on 04.08.2023 and was arrested.

3. The counsel for the petitioner submits that the petitioner has been falsely implicated in the present case. That the petitioner did his official duty and recommended the case of M/s Paras Trading Company to Deputy Excise and Taxation Commissioner (in short, DETC) and the said case of refund of VAT to aforesaid firm was approved by DETC concerned. The counsel for the petitioner further submits that in case the aforesaid firm has violated the provisions of the Special enactment i.e. Haryana Value Added Tax Act, 2003, then the competent authority is authorized to impose penalty on the said firm as per the provisions of the said Special enactment and that no offence is made out against the present petitioner. The counsel for the petitioner further submits that in the similar manner another 14 FIRs are registered against the petitioner out of which the petitioner is enlarged on bail in 12 cases. The counsel for the petitioner further submits that the petitioner retired from service in 2018 and is arrested in the present case after 05 years of retirement. It is further submitted that service benefits of the petitioner worth Rs.43,00,000/- are already withheld by the State Government.

4. The present petition is resisted by the State counsel who submits that the aforesaid private firm obtained refund of more than Rs.24,00,000/- from the concerned Department by producing fake and fabricated documents and the said refund was claimed by the said firm in connivance with the officials of the concerned department including the petitioner. It is further submitted that the petitioner is also involved in number of other criminal cases of similar nature and that no ground is made out at this stage to grant bail to the petitioner as charges are yet to be framed. However, the State counsel on instructions from ASI Jagpal has not disputed

the fact that at the relevant time the petitioner was working as a ETO and he

retired in 2018 and his service benefits worth Rs.43,00,000/- are withheld by the State Government.

5. I have considered the submissions made by counsel for the parties.

6. Initially, the FIR was registered against M/s Paras Trading Company and during investigation the name of the petitioner who was working as a ETO, surfaced and the petitioner was arrested. All the offences are triable by Court of Judicial Magistrate Ist Class. After completion of investigation, challan was presented but trial is yet to commence. As per allegations petitioner was party to fraud worth Rs.24,00,000/- approximately. As per counsel for petitioner, service benefits of petitioner amounting to Rs.43,00,000/- are already withheld by the State Government. Further from the perusal of Annexure P-3 to Annexure P-7 it appears that in some of the other criminal cases of similar nature registered against the petitioner, he has been enlarged on bail by this Court. Culpability, if any of the petitioner would be unfolded and determined at the time of trial. Admittedly, it will take considerable time for the trial to conclude. In the given circumstances, no purpose is going to be served by detaining the petitioner in custody for any longer period.

7. In light of the above, without commenting on the merits of the case, the present petition is allowed and the petitioner is ordered to be released on bail subject to his furnishing of bail bonds and surety bonds to the satisfaction of the trial Court/Chief Judicial Magistrate/Duty Magistrate concerned.

21.02.2024

Jiten

**(KARAMJIT SINGH)
JUDGE**

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