



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CRM-M No.10468 of 2024 (O&M)

Date of decision: 24th July, 2024

Sanjiv Goyal

... Petitioner

Versus

Superintendent (Anti Evasion), CGST & another

... Respondents

CORAM: HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL

Present: Mr. R.S. Rai, Senior Advocate and
Mr. Chetan Mittal, Senior Advocate with
Mr. Anurag Arora & Ms. Radhika Mehta,
Advocates for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel CBIC
for the respondent No.1.

Mr. Navdeep Singh, Dy. Advocate General, Punjab
for the respondent No.2.

MANJARI NEHRU KAUL, J. (ORAL)

1. The petitioner is seeking the concession of bail under Section 438 Cr.P.C. in Complaint No. COMA/46361/2023 dated 08.06.2023/01.07.2023 filed under Section 132 of the CGST Act, 2017 before the learned Chief Judicial Magistrate, Ludhiana.

2. On 04.03.2024, while noticing the following submissions made by learned senior counsel for the petitioner, a Coordinate Bench of this Court had directed that in case the petitioner appears before the learned trial Court he shall be released on bail to its satisfaction.

“Petitioner has been summoned to appear today before the Trial Court. Ld. Senior Counsel submits that the investigation which was initiated in the year 2019



stands concluded with the filing of detailed complaint which is akin to the police report. Whole of the evidence is documentary. Petitioner has deep roots and since 2019 has been cooperating with the investigating agency. Thus, the tripod test laid down qua economic offences stands satisfied.”

3. Learned senior counsel for the petitioner submits that in compliance of the order dated 04.03.2024, the petitioner had appeared before the learned trial Court and has since been released on bail by the Court concerned.

4. Learned Sr. Standing Counsel CBIC as well as learned State counsel, on instructions, do not dispute the submissions made by the learned senior counsel for the petitioner.

5. In the circumstances, the petition is allowed and the interim order dated 04.03.2024 is made absolute.

(MANJARI NEHRU KAUL)
JUDGE

July 24, 2024
rps

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