

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

CRM-M-12207-2024

Date of Decision: 7.3.2024

Akhil Mehra

....Petitioner

VERSUS

Superintendent of (Anti Evasion) Central Goods and Service Tax
Commissionerate and another

...Respondents

CORAM:- HON'BLE MR. JUSTICE KARAMJIT SINGH

Present: Mr. Krishan Sehajpal, Advocate,
for the petitioner.

KARAMJIT SINGH, J. (Oral)

Present petition has been filed by the petitioner under Section 438 of Cr.P.C. read with Section 482 of Cr.P.C. for grant of anticipatory bail to him in complaint No.COMA/751/2022 dated 15.6.2022 under Sections 132(1)(i) and 132(1)(iv) of CGST Act, 2017 read with Section 20 of IGST Act, 2017 and Sections 420, 467, 468, 471, 120-B IPC.

2. Counsel for the petitioner submits that at the initial stage, the petitioner was granted anticipatory bail under Sections 132(1)(i) and 132(1)(iv) of CGST Act, 2017 read with Section 20 of IGST Act, 2017 and Sections 420, 465, 467, 468, 471, 120-B IPC in this very case by the Court of Additional Sessions Judge, Amritsar vide order dated 10.5.2023 (Annexure P-2) with direction to the petitioner to surrender before the learned trial/Duty Magistrate on or before the date fixed and on his doing so, the Court concerned was to admit the petitioner on bail to its own satisfaction; that, however, due to medical condition, the petitioner failed to comply with the aforesaid order and even sought extension of time to do

the needful but the said request was also declined by the Court of Additional Sessions Judge, Amritsar vide order dated 8.2.2024 (Annexure P-5); that, however, while passing order (Annexure P-5), Court concerned failed to take into notice medical record submitted by the petitioner in support of his contentions.

3. Counsel for the petitioner further submits that at the relevant time, the petitioner was under depression and was suffering from mental disorder and thus, was unable to comply with the order dated 10.5.2023 (Annexure P-2). He further submits that now the petitioner is ready to surrender before the trial Court/Duty Magistrate in compliance of order (Annexure P-2).

4. In light of above, without expressing any opinion on the merits of the case and without issuing any notice to the respondents, the present petition is hereby disposed of with direction to the petitioner to appear before the learned trial Court/Duty Magistrate within next 7 days and on his doing so, the Court concerned shall admit the petitioner on bail to its own satisfaction.

(KARAMJIT SINGH)
JUDGE

March 7, 2024
Paritosh Kumar

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