



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

CRM-M-20725-2024

Date of Decision: 18.07.2024

Mahesh Kumar @ Mahesh Bansal

...Petitioner

vs.

State of Haryana

...Respondent

Coram : Hon'ble Mr. Justice N.S.Shekhawat

Present : Mr. Abhinav Gupta, Advocate
for the petitioner.

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 regular bail in case FIR No.367 dated 02.11.2020 registered under Sections 406, 419, 420, 465, 467, 471 of IPC (Sections 409, 468 & 120-B of IPC added later on) and Section 132 CGST, Act, 2017, at Police Station Civil Line, Sirsa, District Sirsa.

2. The FIR was registered in the present case against M/s Shree Trading Company, M/s Vinay Traders, D.P. Beniwal ETO (Retd.), Anil Malik ETO, Ashok Sukhija ETO, etc. and some other unknown officials, on the basis of the complaint moved by Excise and Taxation Department, Sirsa. As per the allegations levelled in the FIR, it had been found after holding an inquiry that these firms had played fraud with the Government Departments by showing bogus transactions and the input tax credit to the tune of several crores were claimed illegally by fabricating certain statutory firms.



3. Learned counsel for the petitioner contends that the petitioner was not named in the FIR nor there was any averment in the FIR, which connected him with the commission of crime. He further contends that the petitioner had no concern with the firms, which had been mentioned by the complainant in the FIR and has been nominated as an accused in the present case on the strength of the disclosure statements suffered by the co-accused. Learned counsel further contends that the entire occurrence pertained to the assessment years 2009-2010 to 2014-2015 and the FIR has been got registered by the complainant after long and unexplained delay of about five years. He further contends that in the present case, the alleged violations constituted an independent offence under the provisions of Haryana Value Added Tax Act, 2003 and the various offences of Indian Penal Code have been added by the police, just to make the offence graver. Learned counsel further contends that his co-accused, namely, Rishi Kumar Gupta, Padam Bansal, Ashok Sukhija and Hanuman Saini have already been granted the concession of bail.

4. On the other hand, learned State counsel has vehemently opposed the submissions made by learned counsel for the petitioner on the ground that the petitioner is involved in a serious crime, where they have committed fraud to the tune of crores of rupees with the Government Exchequer. She further contends that 16 more FIRs have been ordered to be registered against the present petitioner, however, it is not in a dispute that the petitioner has already been granted the concession of bail in 13 other cases.

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

6. The petitioner in the present case was ordered to be arrested on 02.01.2024 and is in custody for the last more than 06 months. Even though, 16 more FIRs have been ordered to be registered against the present petitioner, however, it is not in dispute that he has already been granted the concession of bail in most of the cases. Even in the present case, the offence is triable by the Court of Magistrate and no witness has been examined so far. Thus, the trial is not likely to be completed in near future and further custody of the petitioner will not serve any meaningful purpose.

7. 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 bail bonds/surety bonds to the satisfaction of the trial Court/Duty Magistrate/Chief Judicial Magistrate, concerned.

18.07.2024.
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(N.S.SHEKHAWAT)
JUDGE

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