

SHUBHAM KHANDELWAL

Versus

STATE OF HARYANA

.....Petitioner

.....Respondent

CORAM: HON'BLE MR. JUSTICE HARKESH MANUJA

Present: Mr. Manish Verma, Advocate and  
Mr. Mohan Pal Yadav, Advocate for the petitioner. .

Mr. Rajiv Sidhu, DAG, Haryana.

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HARKESH MANUJA, J. (ORAL)

1. By way of present petition filed under Section 439 CrPC, prayer has been made for grant of regular bail in case FIR No. 343/2020 dated 12.09.2020 registered under Section 132 of The Central Goods and Service Tax, 2017 read with Sections 420, 467, 468 and 471 of IPC (Section 120-B of IPC was added later) at P.S. Civil Lines, Sonipat, Haryana wherein, the petitioner has been implicated on the allegations of having created five fake firms with the help of forged documents for the purpose of grant of wrongful and fraudulent availment of input tax credit.
2. Learned State counsel has filed status report by way of an affidavit of Nar Singh, HPS, Assistant Commissioner of Police, Kharkhoda, Sonipat, the same is taken on record. The prayer made herein has been opposed at the instance of learned State counsel while submitting that the petitioner is involved in three more cases of similar nature of creating fake firms by preparing forged documents for the purposes of getting unlawful benefit. He also submits that the alleged

total loss of revenue suffered is more than Rs.1 crore and the petitioner is the main person/individual who has been running all the five firms.

3. I have heard learned counsel for the parties and gone through the paper book. I find substance in the submissions made on behalf of the petitioner.

4. In the present case, investigation stands concluded with the filing of challan and the petitioner is already behind the bars for a period of almost 1 year and 1 month by now and the entire case being based on documentary evidence, the custody of the petitioner may not be required at this stage. It has also been pointed out that in the other three cases of similar nature, the petitioner has already been granted concession of regular bail. Once the investigation is over and the trial being based on documentary evidence which already stands collected by the Investigating Agency, this Court does not find justification to extend the incarceration of the petitioner any further.

5. In view of the above, without commenting anything on the merits, lest it may prejudice the case of either side, the present petition is allowed and the petitioner is ordered to be released on regular bail on his furnishing adequate bail/surety bonds to the satisfaction of the concerned learned trial Court/Duty Magistrate.

15.02.2024  
Tejwinder

(HARKESH MANUJA)  
JUDGE

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|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether Reportable        | Yes/No |