213 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRM-M-25696-2024 (O&M)
Date of Decision: May 28, 2024

Narender Kumar Ranga **…Petitioner**

Versus

State of Haryana **…Respondent**

CORAM: HON'BLE MR. JUSTICE DEEPAK GUPTA

Present:- Mr. Aditya Sanghi, Advocate for the petitioner.

Mr. Sumit Jain, Addl. A.G., Haryana.

DEEPAK GUPTA, J.(Oral)

By way of present petition filed under Section 439 Cr.P.C., petitioner prays for his release on regular bail in a case arising out of FIR No.378 dated 24.10.2020, under Sections 406, 409, 419, 420, 465, 468, 471 and 120-B of IPC, registered at Police Station City Mandi Dabwali, District Sirsa, Haryana.

2. Status report by way of affidavit of Shri Jai Bhagwan, HPS, Deputy Superintendent of Police, Dabwali, District Sirsa, alongwith custody certificate has been filed on behalf of respondent-State.

3. FIR is based on the complaint dated 13.12.2019 made by Excise and Taxation Officer, Sirsa against Sanjay Kumar, proprietor of M/s. Sanjay Sales Agencies, Mandi Dabwali, alleging that said firm was involved in claiming bogus refund on account of input tax credit. It was alleged that during the assessment year 2013-14, this dealer fraudulently obtained refund of ₹18,75,983/- by using false and fabricated documents, which included sale invoices of the cigarettes regarding interstate sale to Delhi, VAT D3

forms showing sales of cigarettes and C forms etc. These C forms were procured from dealers of Delhi, who used to manipulate the transactions by showing interstate sale of cigarettes. It was found during investigation that the refund of ₹18,75,983/- was granted by Ms. Tripta Sharma, JETC, Hisar on the recommendation of present petitioner – Narender Kumar Ranga, the then DETC, Sirsa, on the basis of provisional assessment of Shri Ashok Sukhija, the then ETO.

4. It is contended by learned counsel that petitioner has been falsely implicated by lodging an FIR, 08 years after the alleged offence. Petitioner has been involved, in as many as 08 cases by making allegations on the similar lines. Learned counsel further submits that co-accused – Sanjay Kumar, against whom there were allegations of bogus refund on account of input tax credit to the tune of ₹18.75 lacs approximately, has already been allowed bail by a co-ordinate Bench of this Court vide order dated 12.12.2023 passed in CRM-M-61470-2023 (Annexure P-4). Learned counsel contends that petitioner is in custody for the last more than 01 month; that after investigation, challan has already been filed; that case is based on the documentary evidence and that the trial may take long time to conclude and so he be allowed bail.

5. Learned State counsel opposed the bail petition by pleading the gravity of the offence and also by contending that petitioner is involved in 07 other cases of the similar nature.

6. I have considered submissions of both the sides and have appraised the record carefully.

7. The refund was claimed way back in 2014 in respect of the assessment period 2013-14. FIR has been lodged after a huge gap of about 06 years. The case is almost based upon the documentary evidence. Investigation is already complete and challan has already been filed.

8. Having regard to the number of cited witnesses by the prosecution, which are 25 as mentioned in the status report, the trial is likely to take long time to conclude. The case is triable by the Magistrate. Co-accused Sanjay Kumar has already been allowed bail vide order Annexure P-4. Petitioner is in custody for the last 01 month and 02 days, as per the custody certificate. The other FIRs registered against the petitioner are for the offences of the similar nature.

9. Having regard to all the aforesaid facts and circumstances, no useful purpose shall be served by keeping the petitioner detained. As such, without commenting anything further on the merits of the case, petitioner is admitted to bail. He is ordered to be released on bail on his furnishing requisite bail bonds and surety bonds to the satisfaction of learned Trial Court/Duty Magistrate concerned, on usual terms and conditions.

Allowed.

May 28, 2024 **(DEEPAK GUPTA)**
sarita **JUDGE**

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