2024:PHHC:130665

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

CRM M-48361 of 2024
Date of Decision: 01.10.2024

Ramkishan Keshwaniya @ Ram Kishan Keshwania ...Petitioner
Versus
State of Haryana ... Respondent

CORAM : HON'BLE MR. JUSTICE N.S.SHEKHAWAT

Present : Mr. Balwinder Singh, Advocate
for the petitioner.

Mr. Rajinder Kumar Banku, DAG, Haryana.

N.S.SHEKHAWAT, J. (Oral)

1. The petitioner has filed the instant petition under Section 483 of the BNSS, 2023 with a prayer to grant a regular bail in case FIR No.553 dated 30.07.2016 registered under Sections 406, 409, 419, 420, 465, 467, 468, 471 and 120-B IPC at Police Station Sirsa City, Sirsa Haryana.

2. The FIR in the present case was registered on the basis of a complaint filed by the Excise and Taxation Officer, Ward No. 2, Sirsa and the same has been reproduced below:-

"From Excise & Taxation Officer Wnard-2, Sirsa. To The Superintendent of Police, Sirsa. No. 1116/TI dated 27.05.16 Subject: To Register the complaint regarding the matter of crime committed by the owner of M/s Bharat Trading Co. Sirsa holding TIN 06612918010 for lodging FIR U/s 406 419,420,465, 467, 468 and 471 IPC. Memo: Complainant on behalf of Government officer Name -Dr V.K Shastri Address Vanijiya Bhawan. Sirsa D.O.B 21.12.1967. Occupation Government Job, (Excise & Taxation Officer) Vanijya Bhawan. Against Criminals Owner of M/S Bharat Trading Co. Sirsa with the order of Hon'ble Excise & Taxation Commissioner Haryana Panchkula letter No whatsapp message (annexure) with permission I am registering this complaint. The details are as follow complaints facts. The investigation has been done on below mentioned details. Sr No 1 Name of Businessman M/S Bharat Trading Co. Sirsa A/Year 2011-12 TIN 06612918010. Name of Investigation Officer Sh. Neeraj Garg post ETO As above mentioned matter during the investigation are came to know that the above mentioned company is frauding with the intention of not paying the tax with the support of proper planning by showing the false inter state sales for on bogus documents and causing the loss to tax department by claiming refund which is not COPY OF THE permissible to him. Through this systematic crime government has faced much loss in the income of funds. From above mentioned investigation it has come to know that: it is brought to your kind knowledge that

enquiries were not conducted by Sh Neeraj Garg, ETO and further rejection of refund 1991559 by Sh. Mahavir Singh ETO. No such moment of goods from any source was got effected. It was observed that refund were issued on account of ISS of cigarettes and cements. The claim of interstate sales of cigarettes and cements was disallowed. By manipulating dealer got refund and caused the loss to the state Exchequer in 19,91559/- Hence the forged and fabricated documents submitted by the dealer attracts penal action U/s 406, 419, 420, 465, 467, 468 and 471 IPC. Please do needful in this matter. SD V.K Shastri Excise & Taxation Officer Sirsa. Endst No. Dated A copy is forwarded to worthy Excise & Taxation Commissioner, Haryana, Panchkula for information SD V.K Shastri Excise & Taxation officer Sirsa. Today in police station upon the receipt of letter serial no 1116-TI Dt. 27.05.16 Police station Sirsa. On receipt of the Charge Sheet No.553 dated 30.07.2016 Section 406/419/420/465/ 467/468/471 B.D.S Police station city Sirsa Register Reg. After getting the duplicate copy of the police, the original application is being sent to C-1 Anoop 476, Kirti Nagar, Sirsa for further investigation. P.S.R Copies will be prepared and sent to the service of the district Magistrate and Officers".

3. Learned counsel for the petitioner contends that the FIR in the present case was registered on 30th July 2016 and now he is sought to be implicated in the present case after a delay of more than 08 years. Even, the allegations pertain to the assessment year

2011-2012 and initially also, there was delay of almost 04 years in lodging the FIR with the police. Learned counsel further contends that the petitioner is a retired Government servant and there are no chances of fleeing from the process of justice. Apart from that, the provisions of Haryana Value Added Tax Act, 2003 are applicable to the facts of the present case and the provisions of the Indian Penal Code have been wrongly invoked by the police in the present case. Learned counsel has further placed reliance on the orders (Annexure P-4 to P-7), whereby, similarly placed co-accused Gopi Chand Chaudhary, Amit Bansal, Padam Bansal and Ram Kumar Lamba have been granted the concession of bail by this court.

4. On the other hand, learned State counsel has vehemently opposed the prayer made by the learned counsel for the petitioner on the ground that there are serious allegations against the petitioner and six other criminal cases have been ordered to be registered against the present petitioner.

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

6. In the present case, the petitioner is in custody since 22.07.2024 and the case is based on documentary evidence. It is admitted case of the prosecution that all the documentary evidence has already been collected by the police during the course of

investigation. The petitioner is a government servant and there are no chances of fleeing from the process of justice. Further, the similarly placed co-accused Gopi Chand Chaudhary, Amit Bansal, Padam Bansal and Ram Kumar Lamba have been granted the concession of bail by this Court vide orders annexures P-4 to P-7. Thus, further custody of the petitioner will not serve any meaningful purpose.

7. In view of the above, without commenting any further on the merits, the present petition is allowed and the petitioner is ordered to be released on bail on his furnishing bail bonds/surety bonds to the satisfaction of the learned trial Court/Duty Magistrate/CJM concerned.

01.10.2024 **(N.S.SHEKHAWAT)**
amit rana **JUDGE**

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