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

CRM-M-58336-2024
Date of Decision: 03.12.2024

Satish Kumar …Petitioner

vs.

State of Haryana …Respondent

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

Present : Mr. Karan Kapoor, Advocate, for the petitioner.

Mr. Rajinder Kumar Banku, Deputy Advocate General, Haryana.

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N.S.Shekhawat J. (Oral)

1. The petitioner has filed the instant petition under Section 483 of Bharatiya Nagarik Suraksha Sanhita, 2023 with a prayer to grant a regular bail to him in case FIR No.643 dated 24.10.2020 registered under Sections 406, 409, 419, 420, 465, 467, 468, 471 and 120-B IPC at Police Station City Sirsa, District Sirsa.

2. The FIR in the present case was got registered on the complaint made by Excise and Taxation Officer, Ward No. 5, Sirsa to the Superintendent of Police, Sirsa and the same has been reproduced as under:-

"OFFICE OF DY EXCISE TAXATION COMMISSIONER (ST) SIRSA, VANIJYA BHAWAN, BARNALA ROAD SIRSA. From Excise Taxation Officer Ward No. 5 Sirsa To, The Superintendent of Police Sirsa. No. 3600/dated 11.12.19. Subject:- Regarding registration of FIR against Sh. Raman Kumar S/o Sh Krishan Lal R/o Sultanpuria Road Near DAV School Rania Prop M/s Giriraj Udhyog Sirsa TIN 06522917914, now amended as M/s Vijay Trading Co., Sirsa TIN 06522917914. Memo:- on the subject cited above, it is informed that a firm in the name of M/s

Giriraj Udhyog Sirsa TIN O6522917914 is found involved in claiming bogus refund on account of input tax credit. During the assessment period 2011-12, this dealer has fraudulently obtained refund of Rs. 2465494/-by using false and fabricated documents which includes sale invoices of cigarettes/tiles/cement regarding inter state sale to Rajasthan, VAT D-3 forms showing sale of cigarettes/tiles and C forms bearing R/C/2007/3542041, R/C/2009/4444758, R/C/2009/4444754 No.R/C/2007/3627036 RJ/C/2011-12/000001675, RJ/C/2011-12/000001301, R/C/2011/5011665. These refunds were obtained by using the above mentioned C forms procured from the dealers of Rajasthan who used to deal in the of tax free commodity i.e. khal, binola etc, on account of showing interstate sale of cigarettes/tiles/cement against said C forms. On perusal of the record, it has been found that actually dealer has used forged and false documents of sale(as mentioned above) and without making any actual movement of goods during the course of inter state sale, dealer has obtained the refund to the tune of Rs. 2465494/-. This dealer has claimed input tax credit @13.125% 21% on account of purchases. of tiles/cigarettes/cement and further shown disposal of these goods @2% in the course of interstate sale against C forms. It has also been observed by the Special Team (Refund) in his report bearing No 17 dated 14.8.2015 that no taxable goods were sold in the course of inter- state sale by M/s Giriraj Udhyog Sirsa, rather, in Rajasthan, against these C forms, tax free goods (khal/Binola) have been shown accounted for which shows that benefit of input tax credit has been claimed and obtained by M/s Giriraj Udhyog, Sirsa despite the fact that no tax has been paid at any stage by the dealer. Moreover, claim of sale at concessional rate of tax against C forms has been claimed wrongly, In this way, by claiming false ITC and claiming sales at concessional rate of tax against the C forms by submitting false and fabricated revenue loss amounting to 24650368/ (Refund Interest Penalty) to the State Exchequer as per *re-assessment order No: 1666A/2011-12 dated 22.3.2016. It is accordingly, requested to register FIR against - Sh. Raman Kumar S/o Sh Krishan Lal R/o Sultanpuria Road Near DAV School Sirna Prop M/s Giriraj Udhyog Sirsa TIN 06522917914 now M/s Vijay Trading Co., Sirsa TIN 06522917914 as per relevant provisions/sections of IPC and any other penal law if applicable, for investigation in the matter as per law".*

3. Learned counsel for the petitioner contends that co-accused, namely, Amit Bansal, Padam Bansal and Gopi Chand Chaudhary have been granted the concession of bail by this Court vide annexures P-2 to P-4. The petitioner was arrested in the present case on 14.10.2024 and challan against him has already been presented.

4. On the other hand, learned State counsel has vehemently opposed the submissions made by learned counsel for the petitioner on the ground that serious allegations have been levelled against the present petitioner and he does not deserve the concession of bail by this Court.

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

6. In the present case, the petitioner was arrested on 14.10.2024 and co-accused, namely, Amit Bansal, Padam Bansal and Gopi Chand Chaudhary have already been granted the concession of bail by this Court vide annexures P-2 to P-4.

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.

(N.S.SHEKHAWAT)
JUDGE

03.12.2024.
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Whether speaking/reasoned	:	Yes/No
Whether reportable	:	Yes/No