

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CRIMINAL APPELLATE JURISDICTION

ANTICIPATORY BAIL APPLICATION NO. 159 OF 2024

Swapnil Balasaheb Pol

..... Applicant

VERSUS

State of Maharashtra

..... Respondent

Mr. Yuvraj Narwankar a/w. Mr. Suraj Gurav for the Applicant.

Mr. Ajay S. Patil, A.P.P. for the State.

Mr. Angad Singh Gill a/w. Ms.Dhvani Shah, Mr. Venkatesh Shewale for the Intervener.

Mr. A. B. Patil, PSI, Deccan Police Station, Pune City present.

CORAM : RAJESH S. PATIL, J.

DATE : 11th FEBRUARY, 2025

P.C. :-

This court by its order dated 19th January, 2024 has granted interim protection to the applicant. It is submitted before this Court that after 19th January, 2024 the applicant wrote letters dated 15th March, 2024 and 10th December, 2024 to the police, thereby informing the police they are ready to co-operate and if

any documents are required, they will submit the same. However, the police failed to respond to the letters. The said *ad-interim* relief was vacated on 3rd February, 2025, since the advocate for the applicant showed incapacity to argue the matter.

2. Mr.Narwankar, learned advocate appearing on behalf of the applicant submits that even today if the applicant is directed to attend the office of the concerned Police Station, the applicant is ready to attend the concerned Police Station. He further submits that three laptops used by the applicant while in service with the first informant's company are lying in the first informant's office. He submits that he has produced on record the Chartered Accountant's certificate thereby confirming that a sum of Rs.75 lacs has been paid to the Central Board of Direct Taxes (CBDT). He further submits that according to the FIR, an unaccounted amount as alleged is only Rs.60 lacs. Therefore, according to Mr.Narwankar there can't be any amount which the applicant has received and not paid to the authority on behalf of the first informant company. He submitted that this anticipatory bail

application should be allowed.

3. Mr.Gill, learned advocate appearing for the informant company submits that the amount of TDS payable by the customers would be around Rs.1 crore and more. He submits that as of today, the customers/flat purchasers who have contacted, the amount comes to around Rs.55 lacs payable of TDS and as far as stamp duty payable is concerned, the said amount is around Rs.5,72,100/-. He submits that the applicant should give details of the amount if he has paid to the CBDT and details of such customers. He submits that the list will be available only with the applicant. Therefore, the custody of the applicant is required.

4. Learned A.P.P. appearing for the State submits that the investigation is almost completed and they are about to file charge-sheet. Learned A.P.P. further submits that they have received a laptop but the said laptop is slightly in broken condition.

5. After hearing all the parties, I am of the view that two things arises in this proceedings, one is that whether the applicant who was working with the builder had an authority to collect the TDS and amount towards stamp duty from the customers. And secondly whether those amounts are paid to the respective authorities i.e. CBDT and the Stamp Office.

6. It has now come on record that through a certificate of the Chartered Accountant produced by the applicant that a sum of Rs.61,52,786/- has been paid to CBDT. The figures which the developer has alleged as of today is around Rs.60,72,000/-. Therefore, more or less the figure as of today has tallied as mentioned by the applicant and as mentioned by the developer is equivalent. The investigation is almost complete and the charge-sheet is about to be filed, I find that a case to confirm the interim relief granted earlier is made out.

7. Hence, following order :-

(a) In the event of his arrest in connection with C.R.No. 204 of 2023, registered at Deccan Police Station, Pune City on 8th December, 2023 under Sections 406, 408 and 420 of the Indian Penal Code, 1860 the applicant shall be released on bail till trial concludes on furnishing P.R. bond to the extent of Rs.30,000/- with one or more sureties of the like amount.

(b) The applicant will attend the concerned police station on 20th February 2025, 21st February 2025, 27th February 2025 and 28th February 2025 between 11:00 a.m. to 1:00 p.m.

(c) The applicant shall not directly or indirectly make any inducement, threat or promise to any person acquainted with facts of case so as to dissuade him from disclosing the facts to Courts or any Police Officer and should not tamper with evidence.

(d) The applicant shall furnish his contact numbers and residential address to the Investigating Officer and shall keep him updated, in case there is any change.

8. In view of the above, **the anticipatory bail application is disposed of.**

[RAJESH S. PATIL, J.]