



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

CRM-M-153-2025

Date of Decision:08.01.2025

Deepak Kumar

...Petitioner

vs.

State of Haryana

...Respondent

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

Present : Ms. Neha Bindal, Advocate for
Mr. Satbir Singh Gill, Advocate
for the petitioner.

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

N.S.Shekhawat J. (Oral)

1. The petitioner has filed the present petition under Section 482 of the B.N.S.S with a prayer to grant anticipatory bail to him in case FIR No.191 dated 18.06.2019 registered under Sections 420, 467, 468, 471, 474 and 477-A IPC and Section 132(1)(b) of Central Goods and Services Tax Act, (CGST), 2017 at Police Station Civil Lines, Sirsa, District Sirsa.

2. The FIR in the present case was registered on the basis of the complaint moved by Vijender Singh Excise Taxation Officer-cum Proper Officer Ward No.5, Sirsa and the same has been reproduced as under:-

“From, Vijender Singh Excise Taxation Officer cum Proper Officer Ward No.5 Sirsa. To, The Superintendent Of Police, Sirsa No.817/TI w-5) dated 26.4.2019. Subject: - Regarding lodging of FIR against Smt. Rani Sharma w/o Sh. Sanjay Sharma Prop M/s Banke Bihari Enterprises Sirsa GSTIN 06JLVPS4431L1ZZ6 Memorandum On the it is subject cited above, submitted that a firm in

the name of Ms Banke Bihari Enterprises Sirsa bearing GSTIN06JLVPS4431L1ZZ6 was registered under the GST Act 2017 on dated 28.4.2018 and cancelled on dated 14.2.2019. The registration was auto generated. The detail of the owner of the firm is as under: - Smt. Rani Sharma W/o Sh Sanjay Sharma H. No.735 New Subhash Colony Barnala Road Sirsa. firm has made huge turnover This during the period and generated e-way bills but had not filed any return and nor any GST has been deposited into the government treasury. The firm was neither functional on the given address as enquiry made by this office. The malafide intention of this firm is only to issue fake and fictitious invoices and to evade the tax by doing business only on paper. This firm deliberately causes loss to the state exchequer. In view of the above, you are requested to kindly lodge FIR against the proprietor of the firm Smt. Rani Sharma W/o Sanjay Sharma, R/o H. No. 735 New Subhash Colony under the various provisions of IPC”.

3. Learned counsel for the petitioner contends that as per the allegations levelled by the complainant, a fake firm M/s Banke Bihari Enterprises had conducted business transactions with number of firms including the firm of the present petitioner. The petitioner was not aware of the fact that the said firm was fake and was being operated by Adwait Gupta @ Monu. She further contends that during the course of investigation, it has been found that the ITC availed by the firm of the petitioner, while dealing with the firm M/s Banke Bihari Enterprises Sirsa, has already been reversed to the department. Thus, nothing remains pending against the petitioner, as he had paid the entire outstanding tax. She further contends that the petitioner had no concern with the constitution of the bogus firm namely M/s Banke Bihari Enterprises Sirsa, which was being run by Adwait Gupta @ Monu, who has already been granted the concession of regular bail by this Court vide order

dated 16.01.2024 (Annexure P-3). She further contends that similarly placed co-accused Naresh Kumar has already been granted the concession of anticipatory bail by this Court in CRM-M-25428-2024. Even the FIR in the present case was registered on 18.06.2019 and the petitioner is sought to be implicated in the present case, after a delay of more than 05 years and 06 months. The entire case hinges upon the the documentary evidence and the custodial interrogation of the petitioner may not be required.

4. On the other hand learned State counsel has vehemently opposed the submissions made by learned counsel for the petitioner on the ground that the petitioner is involved in a serious crime of tax evasion and is not entitled for grant of concession of anticipatory bail. However, he could not dispute the fact that Adwait Gupta @ Monu, main accused has already been granted the concession of regular bail by this Court vide order dated 16.01.2024 (Annexure P-3). Another co-accused Naresh Kumar has been granted the concession of anticipatory bail by this Court.

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

6. In the present case, the FIR was registered by the police on 18.06.2019 and now, the petitioner is sought to be arrested after more than 05 years and 06 months. Still further, the documentary evidence has already been taken into possession by the police, during the course of investigation and the petitioner has reversed the ITC availed by the firm of the petitioner.

7. Thus, without commenting on the merits of the case, the present petition is allowed and the petitioner is granted concession of anticipatory bail, subject to the conditions as provided under Sections 482 (2) of B.N.S.S. It will be

open for the Investigating Officer to call the petitioner to join the investigation, if so required, by issuing a written notice in this regard and he shall abide by the conditions mentioned in Section 482 (2) of B.N.S.S.

08.01.2025

hitesh

(N.S.SHEKHAWAT)
JUDGE

Whether speaking/reasoned

:

Yes/No

Whether reportable

:

Yes/No