



**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

CRM-M-8078-2021(O&M)

Date of Decision:-19.08.2025

Central Goods & Services Tax Commissionerate, Panchkula, Haryana.

.....Petitioner

Vs.

Shashank Garg.

.....Respondent.

CORAM:- HON'BLE MR. JUSTICE JASJIT SINGH BEDI

Present:- Mr. Sourabh Goel, Sr. Standing Counsel, with
Ms. Deify Jindal, Advocate for the Petitioner (CBIC).

Mr. Alok Mittal, Advocate for the Respondent/accused.

JASJIT SINGH BEDI, J.(ORAL)

The prayer in the present petition is under Section 439(2) read with Section 482 Cr.PC for setting aside the impugned order dated 03.02.2021 (Annexure P-5) passed by the Sessions Judge, Karnal whereby the respondent was granted the concession of regular bail.

The counsel for the petitioner at the very outset submits that as the complaint already stands filed, he does not wish to challenge the impugned order except to the extent that this Court may observe that nothing said in the order dated 03.02.2021 shall be construed as opinion on the merits of the case.

The Counsel for the respondent submits that he has no objection if such observation is made.

In view of the above, the present petition is disposed of with the



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observation that nothing stated in the order dated 03.02.2021 shall be construed as opinion on the merits of the case.

Needless to say, both the parties may lead evidence that they deem fit and Trial Court shall adjudicate upon the same without being influenced by any observation made in the impugned order.

(JASJIT SINGH BEDI)
JUDGE

August 19, 2025
Vinay

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>