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

**CRM-M-32861-2025**

**Date of Decision:-26.08.2025**

**Mayur Sudan.**

......Petitioner.

Vs.

**State of Haryana.**

......Respondent.

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

Present:- Mr. Parminder Walia. Advocate for the Petitioner.

Mr. T.P. Singh, Senior DAG Haryana.

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**JASJIT SINGH BEDI, J.(ORAL)**

The prayer in this petition under Section 483 of Bhartiya Nagarik Suraksha Sanhita, 2023 is for the grant of regular bail to the petitioner in case FIR No.0086 dated 24.03.2023 under Sections 120-B, 420 IPC (Sections 409, 467, 468, 471 IPC and Section 13(1) of Prevention of Corruption Act and Section 66 of Information & Technology Act, 2008 added later on) registered at Police Station Udyog Vihar, District Gurugram, Haryana.

2. The brief facts of the case on the basis of which the FIR was registered are that on 24.03.2023, a written complaint was received at Police Station Udyog Vihar, Gurugram from Sh. A.K. Dhir, Addl. Commissioner of Income Tax, Range-1, Gurugram, alleging misuse of official RSA tokens, login credentials and digital identities of officers posted in the Income Tax Department for generating fraudulent income tax refunds. It is alleged that using the login credentials and the RSA token of Circle 1(1), Gurugram, unauthorized refund orders were uploaded in the ITBA (Income Tax Business Application) system in two cases. Firstly, a refund of ₹8,99,760 in the case of Sh. Mayur Sudan (PAN: BDLP5555GG for AY 2018-19), and secondly, Rs.8,99,810 in the same PAN for AY 2012-13. On inquiry, it was

revealed through internal reports that the credentials and tokens of officers including Sh. Virendra Singh Dhanda (DCIT, Circle 1(1)), and A.K. Dhir himself, were misused by Sumit Dagar (Senior Tax Assistant), Sh. Ankur (TA), and Sh. Raj Kumar Patel (MTS), who acted in collusion. It is further alleged that the employees of the income tax department named in the complaint, in conspiracy with others, used the tokens to access the ITBA system and upload false orders. CCTV footage confirmed the presence of these persons in the Income Tax Office, Gurugram, and at the Sonipat office from where the unauthorized logins were made. Sh. VK Jain, Income Tax Officer, Ward 2(4) vide his letter dated 23.03.2023 informed about the tax refunds to Mayur Sudan. It was further intimated that Ravinder Dalal (STO, Ward 2(4)), also operated the system, and admitted his action of allowing extra credits of TDS and reduction in assessed income.

3. The learned counsel for the petitioner contends that the FIR came to be registered on 24.03.2023 whereas the petitioner was arrested after an inordinate delay of almost 02 years i.e. on 19.05.2025. This only goes to show that there is no substantive evidence against the petitioner. Be that as it may, a sum of Rs.18,17,614/- has been returned by the petitioner to the Income Tax Department. Therefore, no financial loss has been caused to the department. As the petitioner is in custody since 19.05.2025 but none of the 29 prosecution witnesses has been examined so far, the trial of the present case is not likely to be concluded anytime soon and therefore, he is entitled to the concession of bail.

4. On the other hand, the learned State counsel has filed Status report dated 20.08.2025 by way of affidavit of Mr. Dharamvir Singh, HPS, Assistant commissioner of Police, Udyog, Gurugram in the court today, which is taken on record. While referring to the said status report, he contends that the petitioner facilitated the commission of the offence and, therefore, the allegations levelled against him do not entitle him to the concession as prayed for. He however concedes that the petitioner is in custody since 19.05.2025, that none of the 29 Pws has been examined so far and that the entire amount received by the petitioner has been returned by him to the income tax department along with 1% interest.

5. I have heard the learned counsel for the parties.

6. The veracity of the prosecution case against the petitioner and his co-accused shall be adjudicated upon during the course of the trial.

Admittedly, the petitioner is in custody since 19.05.2025 and none of the 29 prosecution witnesses has been examined so far. Therefore, the Trial of the present case is not likely to be concluded anytime soon. Hence his further incarceration is not required.

7. Thus without commenting on the merits of the case, the present petitions are allowed and the petitioner-**Mayur Sudan** son of Sh. Rajesh Sudan is ordered to be released on bail subject to his furnishing bail bonds and surety bonds to the satisfaction of learned CJM/Duty Magistrate, concerned.

8. The petitioner (or anyone on his behalf) shall prepare an FDR in the sum of Rs.1,00,000/- and deposit the same with the Trial Court. The same would be liable to be forfeited as per law in case of the absence of the petitioners from trial without sufficient cause.

9. The petition stands disposed of.

**( JASJIT SINGH BEDI )**
**JUDGE**

**August 26, 2025**
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| ***Whether speaking/reasoned*** | ***Yes/No*** |
| ***Whether reportable*** | ***Yes/No*** |