IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CRM-M No.52268 of 2025
Date of decision : 9.12.2025
Date of uploading : 10.12.2025

Sant Sawroop ……Petitioner

Versus

State of Haryana …….Respondent

CORAM: HON'BLE MR. JUSTICE SUMEET GOEL

Present: Mr. Aditya Sanghi, Advocate, for the petitioner

Ms. Priyanka Sadar, Senior DAG, Haryana

SUMEET GOEL, J. (ORAL)

1. Present petition has been filed under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (for short 'BNSS') for grant of regular bail to the petitioner in case FIR No.25 dated 10.7.2025 under Sections 193, 120-B, 196, 199, 200, 406, 409, 418, 420, 467, 468, 471, 477-A and 474 of IPC and Sections 13(1), 13(2), 13(1)(C) and 13(1)(D) of Prevention of Corruption Act, 1988, registered at Police Station ACB, Hisar, District Anti Corruption Bureau, Haryana.

2. The summary of allegations (as set out in the present petition by the petitioner) is as follows:-

> *'That the present FIR No. 25 dated 10.07.2025, Police Station State Vigilance Bureau, Hisar, was registered on the basis of Inquiry No. 02 dated 19.07.2018, initiated on the complaint of one Shiv Sahni, resident of 279/34, Palbichla, Bazar, Ajmer-305001. The inquiry was initiated pursuant to the directions issued vide Order No. 33/21/2018-3 Vigilance-1 (201800437) dated 16.07.2018 by the Additional Chief Secretary to the*

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Government of Haryana, Vigilance Department, and endorsed vide No. 10296/1-3/SVB (II) dated 20.07.2018 by the Director General, State Vigilance Bureau, Haryana. The FIR was registered against various named accused including departmental officials and private individuals. It was alleged in the complaint that in District Sirsa, multiple bogus firms were floated between 2010 and 2015, and on the strength of forged bills and documents, fraudulent VAT refunds were processed and withdrawn from the state treasury. A total of 27 such firms were stated to have been involved, resulting in a wrongful disbursal of 121.54 crores, which was never recovered. Even after the irregularities surfaced, it was alleged that refunds continued to be disbursed during 2017-2018. The first such FIR in this series was FIR No. 12 dated 29.06.2022, registered with respect to M/s Vishal Corporation, Sirsa (TIN 06252919275). The present FIR pertains to another such firm-M/s Agarwal & Sons, Sirsa, stated to be owned by accused Ashok Kumar s/o Nagarmal. The said firm was applied for registration on 11.01.2012, effective from 21.12.2011. The registration was allegedly facilitated by Kanwar Singh, then Tax Inspector, who prepared the site plan, recorded the owner's statement, verified the security bond, and submitted the report to then ETO D.P. Beniwal, who issued the registration certificate. It is alleged that for the financial year 2011-12, the said firm purchased goods worth 191,67,978/- from Rajat Traders and Shri Balaji Trading Company, Sirsa, at a VAT rate of 13.25% and thereafter claimed a refund of 19,99,171/- by falsely showing interstate sales to M/s Shri Shyam Enterprises Hanumangarh, and M/s Ganesh Enterprises, Nohar. For the year 2012-13, the firm allegedly showed purchases worth 26,14,71,808/- from Rajat Traders, Ganga Ram Traders, Hazari Lal Shyam Sunder, and Tirupati Traders, Sirsa, and claimed refunds totalling 19,67,338/ on the basis of fictitious sales to Ashoka Traders and Jai Bhavani Trading Company, Nohar. The refund order was stated to have been prepared by Ashok Kumar (ETO) and approved by the then Deputy Excise and Taxation Commissioner, Sirsa, namely, co-accused Narender Kumar Ranga. During scrutiny assessment conducted on 14.10.2015 by Neeraj Garg, ETO, the 'C' Forms were found null and void, leading to a recoverable tax liability of 1,56,52,289/- Further, during the financial year 2013-14, the firm allegedly declared business turnover of 113,50,69,813/- including purported interstate sales of 18,36,05,574/-, and claimed refund. Upon scrutiny on 03.12.2015 by then ETO Ashwani Soni, the firm failed to produce requisite 'C' Forms and a recovery order of 3,48,85,059/- was passed. However, it was alleged that no recovery was effected nor was any punitive action initiated. The total loss to the state exchequer is quantified at 15,05,37,348/-. The FIR attributes the creation and operation of M/s Agarwal & Sons to an alleged conspiracy involving private individuals and several Excise & Taxation officers, including the applicant herein, Shri Sant Swaroop (then Tax Inspector, DETC Office, Sirsa), as well as other named officials: Padam Bansal, Amit Bansal, Kanwar Singh, Ashok Sukhija (ETO), Ashok Kumar (ETO), Gopichand Chaudhary (then DETC, Sirsa), and R.K. Keshwania (then DETC, Sirsa). It is alleged that refunds were granted without verifying the genuineness of transactions, despite C Forms being invalid or unverified. Moreover, failure to recover assessed liabilities post-detection of fraud was treated as a wilful omission causing wrongful loss to the Government. Consequently, the present FIR was registered under Sections 120-B, 193, 196, 199, 200, 406, 409, 418, 420, 467, 468, 471, 474, 477-A IPC and Sections 13(1)(c), 13(1)(d) read with Section 13(2) of the Prevention of Corruption Act, 1988.'

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3. Learned counsel for the petitioner has argued that the petitioner is in custody since 25.8.2025. Learned counsel has further argued that the petitioner has been falsely implicated into the FIR in question in view of the zest of the police to solve the case. Learned counsel has further submitted that the case is primarily based on primary evidence and the investigation into the FIR is complete and challan stands presented. Thus, regular bail is prayed for.

4. Learned State counsel has opposed the present petition by arguing that the allegations raised are serious in nature and thus the petitioner does not deserve the concession of the regular bail. Learned State counsel seeks to place on record custody certificate dated 8.12.2025. in Court, which is taken on record.

5. I have heard counsel for the parties and have gone through the available records of the case.

6. The petitioner was arrested on 25.8.2025 wherein after investigation was carried out and challan stands presented on 29.11.2025. Total 23 prosecution witnesses have been cited, but none has been examined till date. It is, thus, indubitable that culmination of trial will take its own time. The rival contentions raised by learned counsel give rise to debatable issues which shall be ratiocinated upon during the course of trial. This Court does not deem it appropriate to delve deep into these rival contentions, at this stage, lest it may prejudice the trial. Nothing tangible has been brought forward to indicate the likelihood of the petitioner absconding from the process of justice or interfering with the

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prosecution evidence.

6.1 As per custody certificate dated 8.12.2025 filed by learned State counsel, the petitioner has already suffered incarceration for a period of 3 months and 13 days. As per the said custody certificate, the petitioner is stated to be involved in one more FIR bearing No.12 dated 29.6.2022. Indubitably, the antecedents of a person are required to be accounted for while considering a regular bail petition preferred by him. However, this factum cannot be a ground sufficient by itself, to decline the concession of regular bail to the petitioner in the FIR in question when a case is made out for grant of regular bail *qua* the FIR in question by ratiocinating upon the facts/circumstances of the said FIR. Reliance in this regard can be placed upon the judgment of the Hon'ble Supreme Court in ***Maulana Mohd. Amir Rashadi v. State of U.P. and another, 2012 (1) RCR (Criminal) 586***; a Division Bench judgment of the Hon'ble Calcutta High Court in case of ***Sridhar Das v. State, 1998 (2) RCR (Criminal) 477*** & judgments of this Court in ***CRM-M No.38822-2022*** titled as ***Akhilesh Singh v. State of Haryana,*** decided on 29.11.2021, and ***Balraj v. State of Haryana, 1998 (3) RCR (Criminal) 191.***

Suffice to say, further detention of the petitioner as an undertrial is not warranted in the facts and circumstances of the case.

7. In view of above, the present petition is allowed. Petitioner is ordered to be released on regular bail on his furnishing bail/surety bonds to the satisfaction of the Ld. concerned CJM/Duty Magistrate. However, in addition to conditions that may be imposed by the concerned

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CJM/Duty Magistrate, the petitioner shall remain bound by the following conditions:-

(i) The petitioner shall not mis-use the liberty granted.
(ii) The petitioner shall not tamper with any evidence, oral or documentary, during the trial.
(iii) The petitioner shall not absent himself on any date before the trial.
(iv) The petitioner shall not commit any offence while on bail.
(v) The petitioner shall deposit his passport, if any, with the trial Court.
(vi) The petitioner shall give his cell-phone number to the Investigating Officer/SHO of concerned Police Station and shall not change his cell-phone number without prior permission of the trial Court/Illaqa Magistrate.
(vii) The petitioner shall not in any manner try to delay the trial.

8. In case of breach of any of the aforesaid conditions and those which may be imposed by concerned CJM/Duty Magistrate as directed hereinabove or upon showing any other sufficient cause, the State/complainant shall be at liberty to move cancellation of bail of the petitioner.

9. Ordered accordingly.

10. Nothing said hereinabove shall be construed as an expression of opinion on the merits of the case.

(SUMEET GOEL)
JUDGE

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

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