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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CRM-M-54826-2024
Date of Decision: 26.03.2025

SAMMY DHIMAN ALIAS SAMI DHIMAN

....Petitioner(s)

VERSUS

STATE OF PUNJAB

....Respondent(s)

CORAM: HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Zorawar Singh Chauhan, Advocate and
Ms. Shreya Bublan, Advocate for the petitioner.

Mr. Amandeep Singh, DAG, Punjab.

SANJAY VASHISTH, J. (Oral)

1. The instant petition has been filed under Section 483 of BNSS, 2023 (earlier Section 439 Cr.P.C.), for grant of regular bail to the petitioner, during the pendency of trial, who has been booked in a criminal case arising out of First Information Report, as detailed hereunder:-

Name of Petitioner(s)	FIR No.	Date	Section(s)	Police Station	District
Sammy Dhiman Alias Sami Dhiman	106	05.07.2018	420, 120-B IPC (Section 465, 467, 468, 471 IPC and Section 132 Punjab Goods and Services Tax Act – Added later on)	Mandi Gobindgarh	Fatehgarh Sahib

Short reply dated 10.03.2025, in the shape of affidavit of Jai Inder Singh Randhawa, PPS, Deputy Superintendent of Police, Vigilance Bureau, Flying Squad-1, Punjab at Mohali, has been filed on behalf of



respondent – State and the same is taken on record. Copy thereof has been furnished to the counsel for the petitioner.

2. Learned counsel for the petitioner contends that as per prosecution, Government has been made to suffer with the loss of more than Rs.25 crores on account of fake ITCs.

Counsel further submits that regarding the same set of allegations, he faced the proceedings under Central Goods and Services Tax Act (for short ‘CGST Act’) and remained inside jail from 03.07.2018 to 31.03.2020 i.e. for a period of about 21 months. Thereupon, on account of pandemic Covid-19, he was released on bail.

On same set of allegations, again State of Punjab has involved the petitioner in present impugned FIR and on account of which petitioner is there inside jail w.e.f. 30.10.2023 and thus, has remained inside jail again for a period of more than 01 year 04 months.

Counsel also submits that offence is triable by the Court of learned Magistrate and after submission of the investigation report, even charges are yet to be framed. Thus, submits that guilt of the petitioner is yet to be ascertained, which undoubtedly will depend upon the quality of evidence yet to be led by the prosecution and without there being any such proving, petitioner’s liberty cannot be curtailed for indefinite period. Thus, prays for grant of bail.

3. On advance notice, learned DAG Punjab, while opposing the plea for grant of bail vehemently submits that it is a big fraud rather such like offences are increasing in the society and causing damage to the economy of the country is nevertheless to the serious offence committed



against the State itself, therefore, considering the economic loss caused to the Country/State, plea for grant of bail requires to be declined.

4 I have considered the submissions addressed by both the sides, gone through the record and short reply dated 10.03.2025 also.

5. After noticing the fact that for the same set of amount, at first instance under CGST proceedings, petitioner remained inside jail for about 21 months and again at the instance of the registration of the case by the State of Punjab, petitioner is inside jail for a period of more than 01 year 04 months, coupled with the fact that the trial is yet to commence even after framing of the charges. Moreover, alleged offences would much depend upon the documentary evidence of the Tax Department, therefore, petitioner's plea for bail seems to be worth considerable, at this stage.

6. In view of totality of circumstances, and the facts/allegations levelled against the petitioner, and the factors noticed hereinabove, I deem it appropriate to grant the concession of bail to the petitioner.

7. Consequently, prayer made in the present petition is **allowed**. Petitioner is ordered to be released on bail, subject to his furnishing bail/surety bonds to the satisfaction of the learned trial Court/ Chief Judicial Magistrate/ Illaqa Magistrate/ Duty Magistrate concerned, if not required in any other case.

8. Needless to observe that the petitioner shall not extend any threat and shall not influence any prosecution witness in any manner directly or indirectly.

9. The observation made hereinabove shall not be construed as an expression of opinion on the facts of the case and the Trial Court is

expected to decide the case on the basis of complete evidence available on record.

10. Petition stands disposed of.

March 26, 2025
Sangeeta

(SANJAY VASHISTH)
JUDGE

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