



CRM-M-51754-2025

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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CRM-M-51754-2025
Decided on: 08.12.2025

Avtarjit Sharma

.....Petitioner

Versus

State of Punjab

.....Respondent

CORAM: HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Jasraj Singh, Advocate for the petitioner.
Mr. Sukhbeer Singh, DAG, Punjab.

SANJAY VASHISTH, J.

1. Prayer in this petition, filed under Section 482 of the BNSS, 2023 (earlier Section 438 Cr.P.C.), is for grant of anticipatory bail to the petitioner, who has been booked in a criminal case arising out of First Information Report, as detailed hereunder:-

Name & age of Petitioner (s)	FIR No.	Date	Section(s)	Police Station	District
Avtarjit Sharma	106	05.07.2018	420, 120-B IPC and Section 132(1) of the Punjab Goods and Services Act, 2017 (Sections 465, 467, 468, 471 IPC were added later on)	Mandi Gobindgarh	Fatehgarh Sahib



2. On 15.09.2025, following order was passed:-

“1. The petitioner seeks grant of anticipatory bail in respect of a case registered against him, in case, FIR No.106, dated 05.07.2018, Police Station Mandi Gobindgarh, District Fatehgarh Sahib, under Sections 420, 120-B IPC and Section 132(1) of the Punjab Goods and Services Act, 2017 to which Sections 465, 467, 468, 471 IPC have been added subsequently.

2. On the very outset, counsel for the petitioner refers to the bail petition i.e. CRM-M-46938-2024 filed by co-accused namely Komal Sharma alias Ricky, who has already been granted the concession of interim anticipatory bail, vide order dated 20.09.2024, and subsequently, said order was also confirmed by this Court, vide order dated 30.01.2025 (Annexure P-4).

For reference, order dated 20.09.2024 passed in CRM-M-46938-2024 by the co-ordinate Bench of this Court, is reproduced here under:-

“The petitioner seeks grant of anticipatory bail in respect of a case registered against her vide FIR No. 106, dated 05.07.2018, Police Station Mandi Gobindgarh, District Fatehgarh Sahib, under Sections 420, 120-B IPC and Section 132(1) of the Punjab Goods and Services Act, 2017 to which Sections 465, 467, 468, 471 IPC have been added subsequently.

The FIR in question was lodged on 05.07.2018 against 8 persons who were specifically named therein wherein allegations are broadly to the effect that the accused in connivance with each other and by creating fake firms and by showing fake transactions and fake bills had uploaded the same on the portal of GST and had wrongfully claimed Input Tax Credit.

It is further the case of prosecution that several of the accused were arrested. Accused Sammy Dhiman was arrested on 31.10.2023. He is alleged to have made a disclosure statement in December 2023 to the effect that Avtarjit Sharma and Komal Sharma were the mastermind of the said scam.

Learned counsel for the petitioner submits that the petitioner has been nominated as an accused after about 5 years of lodging of the FIR, on the basis of a disclosure statement made by the co-accused. It has been submitted that the petitioner is neither beneficiary nor proprietor of any of the firms and nor is there anything to show that he had participated



in the alleged scam in any manner much less having forged any document. It is also submitted that the petitioner has a clean record and is not involved in any other case.

Notice of motion for 30.01.2025.

Meanwhile, in the event of arrest, the petitioner be released on interim bail subject to her furnishing personal bonds and surety bonds to the satisfaction of Arresting/Investigating Officer. However, the petitioner shall join the investigation as and when called upon to do so and cooperate with the Arresting/Investigating Officer and shall abide by the conditions as provided under Section 438 (2) Cr.P.C.”

3. *With regard to the allegation that petitioner’s account was used for crediting the Input Tax Credit (ITC), counsel for the petitioner clarifies that although, a complaint (Annexure P-5) has been filed by the GST Department, but petitioner has not been named or arrayed as an accused in the said complaint. Moreover, petitioner is ready to join the investigation and fully cooperate, if protected from arrest by this Court. Thus, prays for grant of concession of anticipatory bail to the petitioner in the present case.*

4. *Notice of motion.*

5. *On advance notice, Mr. Neeraj Madaan, Sr. DAG, Punjab, puts in appearance on behalf of the respondent – State, and seeks some time to file status report in the matter.*

6. *Adjourned to 08.12.2025.*

7. *Meanwhile, the petitioner is directed to join the investigation as and when required to do so by the Investigating Agency. In the event of his arrest, the petitioner shall be released on ad-interim bail, subject to his furnishing bail bonds to the satisfaction of the Arresting Officer. The petitioner shall also be abide by all the conditions laid down under Section 482(2) of BNSS, 2023 (earlier Section 438(2) Cr.P.C.).*

8. *Besides, it is directed that petitioner would hand over his passport to the Investigating Agency or to Court concerned, if he possesses. Otherwise, would submit an affidavit, disclosing the fact that he does not possess any passport.*

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It is also directed that before leaving country any time during trial, petitioner would seek prior permission of the Court.”

3. Continuing his submissions, learned counsel for the petitioner contends in compliance with the order dated 15.09.2025 passed by this Court, petitioner has joined the investigation on 29.10.2025 and has extended full cooperation. Therefore, he prays for confirmation of the said interim anticipatory bail order.

4. Learned State counsel on instructions from ASI Sewa Singh, confirms the said averment made by counsel for the petitioner of joining investigation by the petitioner, and submits that as of now, custodial interrogation of the petitioner is not required for the purpose of investigation.

5. Heard learned counsel for the parties.

6. Since, petitioner has already joined the investigation and custodial interrogation is no more required; ad-interim bail order dated 15.09.2025, passed by this Court is hereby made absolute. Accordingly, present petition is allowed.

However, present order would be subject to the submission of his passport to the Investigating Agency or to Court concerned, if he possesses, within a period of one week from today. Otherwise, he would submit an affidavit, disclosing the fact that he does not possess any passport.

It is clarified that in case, aforesaid condition is not complied with, this order would be considered as non est automatically.



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7. Accordingly, petition stands disposed of.

(SANJAY VASHISTH)
JUDGE

08.12.2025

Rashmi

Whether Speaking/Reasoned: **YES/NO**

Whether Reportable: **YES/NO**