

CRM-M-59971-2024

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2025.PHHC-031372



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

CRM-M-59971-2024
Date of decision:05.03.2025

DEEPAK KUMAR @ DEEPAK TANDON

... Petitioner

VERSUS

STATE OF PUNJAB

... Respondent

CORAM: HON'BLE MR. JUSTICE KARAMJIT SINGH

Present: Mr. Nakul Sharma, Advocate
 for the petitioner.

Mr. Inderjeet Singh Ladher, DAG, Punjab.

KARAMJIT SINGH, J. (Oral)

Prayer is for grant of anticipatory bail to the petitioner under Section 482 of BNSS, 2023 in criminal case having FIR No.216 dated 05.11.2024 registered under Section 420 of IPC at Police Station Mandi Gobindgarh, District Fatehgarh Sahib.

2. The FIR in this case has been registered on account of evasion of VAT relating to Assessment Year 2010-11.

3. On the last date of hearing, it was asserted by counsel for the petitioner that on account of alleged evasion of VAT Act, no proceedings were initiated by the department within the stipulated period of next three years and that till date petitioner has not received any information with regard to passing of any such assessment order and has also not received



demand notice and further the entire proceedings are vitiated being time-barred and that the FIR in question is not maintainable as specific procedure is provided in Sections 59 and 60 of Punjab VAT Act, 2005 with regard to imposing of penalty in case of evasion of VAT. Having regard to the aforesaid assertions made by counsel for the petitioner, this Court granted interim bail to the petitioner with direction to join investigation with the police.

4. Today, counsel for the petitioner submits that in compliance of the aforesaid order, the petitioner has joined investigation with the police.

5. Learned State counsel on instructions from Inspector Arshdeep Sharma has made statement that indeed the petitioner has joined investigation with the police and is not required by the police for the purpose of any further investigation.

6. In light of the above, without commenting on the merits of the case, the present petition is hereby allowed and order of interim bail dated 29.11.2024 is hereby made absolute subject to the conditions as envisaged under Section 482(2) of BNSS, 2023.

(KARAMJIT SINGH)
JUDGE

05.03.2025
Priyanka Thakur

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