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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ BAIL APPLN. 4552/2024

VIKESH KUMAR BANSAL

.....Petitioner

Through: Mr. Ravinder Tyagi, Mr. Anil Kr. Jha, Mr. Sumit Kumar, Advs.

versus

STATE GOVT. OF NCT OF DELHI

.....Respondent

Through: Mr. Sanjeev Bhandari, ASC with Mr. Arjit Sharma, Mr. Nikunj Bindal, Advs.
ACP Jarnail Singh, PS ACB

CORAM:
HON'BLE MR. JUSTICE JASMEET SINGH

ORDER

% **12.02.2025**

1. This is a petition seeking regular bail in F.I.R. No. 22/2024 under Sections 7 and 13(2) of PC Act read with sections 419/420/467/468/471/511/120B/34 of IPC registered at PS A.C. Branch.
2. The allegations against the petitioner are that the petitioner was a beneficiary of fraudulent GST refunds made by the GST Department.
3. Mr. Tyagi, learned counsel for the petitioner states that the present FIR was registered on 28.04.2023 and another FIR bearing No. 5/2023 is also pending against the same accused persons including the petitioner on the same facts.
4. On16.12.2024, this Court granted interim bail to the petitioner on account of ill health of his wife in FIR No. 22/2024.

5. My attention has been drawn to an order dated 14.01.2025, wherein the learned Special Judge has recorded that the respondent is now investigating the FIR No. 5/2023 and the custody of the petitioner is required in the said FIR and not in FIR No. 22/2024. The operative portion of the said order reads as under:-

"It is stated in the application that operation of orders dated 29.10.2024, 08.11 .2024 and 12.11.2024 has been stayed by order dated 10.12.2024 passed by Hon'ble High Court of Delhi and for the said reason, custody of the accused persons who are running in judicial custody in FIR No.2212024 may be treated to be in FIR No. 5/2023.

....

Be that as it may, since investigation is pending, it has to be the choice of the investigating officer of the case in which he seeks remand of the accused persons in custody. The investigating officer states that he is no longer investigating FIR No. 22/2024 and now the entire investigation is confined to FIR No. 05/2023. He states that for that reason, he would like the custody of the accused persons to be only in FIR No. 05/2023 and that in the event of the petition before the Hon'ble High Court of Delhi being allowed, the Anti-Corruption Branch may want to close FIR No. 22/2024. That being so, it shall be deemed that accused Ankur Saluja, Vikesh Kumar Bansal and Parmod Kumar are being investigated in case bearing FIR No. 05/2023 and their involvement, according to Anti-Corruption Branch, is only in *the said FlR, which also implies that they are deemed to be released in case FIR No. 22/2024. The application of the IO stands disposed off accordingly."*

6. Admittedly, the allegations in both the FIRs are identical, the accused persons are same and it is admitted by Mr Bhandari, learned ASC on instructions that the genesis of the offences in both the FIRs areidentical as on date.

7. Mr. Tyagi, learned counsel for the petitioner further states that since the custodial interrogation of the petitioner is not required in FIR No. 22/2024 and since as per the order dated 14.01.2025 (an order post interim protection granted to the petitioner), the custody of the petitioner is required in FIR No. 5/2023, the present petition may be considered as a petition in FIR No. 5/2023.

8. It is ordered accordingly and the statement of the respondent that the arrest of the petitioner is not required in FIR No. 22/2024 is taken on record in view of the order dated 14.01.2025 passed by the learned Special Judge. Also, the present petition shall be treated as bail petition in the FIR No. 5/2023.

9. The role of the petitioner is mentioned in Para Nos. 12 and 13 of status report which read as under:-

"*12. Present Petitioner, in connivance with, prime accused Ankur Saluja, was handling affairs of OS Alleged Firms namely* ***(i)*** *Beyond Enterprises* ***(ii)*** *Iftekhar Enterprises* ***(iii)*** *Shaw International* ***(iv)*** *Asian Overseas* ***(v)*** *Badri International and also created some forged Rent Agreements. On this issue his specimen handwritings/ signatures have also* *been taken as per norms on 19.11.2024.*

*13. During further scrutiny of Bank Accounts it has appeared that Rs. 1 lac was transferred on 04.05.2022 from Beyond Enterprises (one of alleged Firms) Bank Account No. 107563300002322, Yes Bank, GT Karnal Road, Delhi to Bank Account No. 51852000001962, Yes Bank, Kingsway Camp, Delhi wherein Account Holder is petitioner accused Vikesh Kumar Bansal. Thus, he has been beneficiary and this transaction does expose the connection between petitioner accused and alleged Firm. It is also pertinent to mention that Bank A/c of petitioner Vikesh Kumar Bansal was opened on 17.12.2021. It was supported with a Cheque No. 207939 dt. 26.11.2021 belonging to Nikki Singh, A/c No. 7908000100017728, Punjab National Bank, Chirkunda, Jharkhand. Further investigation indicated that it belongs to Smt. Nikki Singh w/o Accused Vikesh Kr. Bansal. Its Bank Statements show that Rs. 22,000/- was received in this a/c on 30.11.2021 from Account of Beyond Enterprises. Investigation on this aspect establishes evidence on two points - **i.** Co-accused who are evading joining investigation are residents of Dhanbad, Jharkhand and Nikki Singh is also native of Jharkhand. **ii.** She received money in her Bank A/c after transfer of GST Refunds in above alleged Firm i.e. her husband Vikesh Kumar Bansal present petitioner was having connection with alleged scam.*"

10. Admittedly, there is only an amount of Rs. 22,000/- received in the bank

account of the petitioner from the alleged fraudulent GST refunds as on date.

11. The defence of the petitioner that the petitioner was a driver of Mr. Ankur Saluja and the said amount is only his salary seems to be plausible (disputed by learned ASC).

12. The petitioner is still an undertrial prisoner and there is a presumption of innocence in his favour. Further, 14 co-accused have already been granted bail.

13. The petitioner has been in custody from 17.10.2024 to 16.12.2024 and is not required for any custodial interrogation.

14. In addition, the petitioner has clean antecedents and except the FIRs registered for the alleged fraudulent transaction, there is no other criminal case against him.

15. For the said reasons, the petition is allowed and the petitioner is granted bail in the FIR No. 5/2023 on the following terms and conditions:-

    a. The petitioner shall furnish a personal bond in the sum of Rs 10,000 (Rupees ten thousand only) each with 1 surety in the like amount, to the satisfaction of the concerned trial court;

    b. The petitioner shall not leave the country without the permission of the concerned court and if the petitioner has a passport, he shall surrender the same to the concerned trial court;

    c. The petitioner shall furnish to the IO concerned the cell phone number on which the petitioner may be contacted at any time and shall ensure that the number is kept active and switched on at all times;

d. The petitioner will furnish his permanent address to the concerned IO and in case he changes his address, he will inform the IO concerned;

e. The petitioner shall not indulge in any act or omission that is unlawful, illegal or that would prejudice the proceedings in pending cases, if any;

f. The petitioner shall appear in Court on every date of hearing unless exempted;

g. The petitioner shall not communicate with, or come into contact with the complainant orany of the prosecution witnesses, or tamper with the evidence of the case.

16. Nothing stated hereinabove shall tantamount to an expression of opinion on the merits of the case.

17. A copy of this order be communicated to the concerned jail authorities for necessary compliance.

18. The status report handed over in Court today is taken on record.

19. The petition stands disposed of in the aforesaid terms.

JASMEET SINGH, J

FEBRUARY 12, 2025 /dm

Click here to check corrigendum, if any