SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			ABA/828/2023 Shakeel --Applicant **Versus** State Of Uttarakhand --Respondent **Hon'ble Pankaj Purohit, J.** Mr. Arvind Vashisth, learned Senior Advocate assisted by Mr. Ashutosh Joshi, learned counsel for the applicant. 2. Mr. Sandeep Sharma, learned AGA for the State. 3. This anticipatory bail application is filed seeking anticipatory bail in connection with the first information report/Case Crime No.120 of 2015, under Sections 420, 467, 468 & 471 IPC, registered at Police Station Ranipur, District Haridwar. 4. As per the allegations in the First Information Report, in substance, it is alleged that applicant forged the documents for registration of his firm within the State of Uttarakhand to avail the benefits of ITC (Input Tax Credit). After investigation, a charge-sheet was submitted, and the Court took cognizance on 26.04.2018 under Sections 420, 467, 468 and 471 IPC. The said case was registered as Criminal Case No.776 of 2018 before the Court of the Additional Chief Judicial Magistrate, Haridwar, titled *State vs. Shakeel*. 5. Learned Senior Advocate appearing for the applicant submits that the allegations made in the First Information Report may, in substance, constitute an offence under Section 58 of the Uttarakhand Value Added Tax Act, 2005 (for short “the Act, 2005”), wherein

			the maximum punishment for the first offence may be imposed by way of a fine of up to Rs. 2,000/-. For subsequent offences of a similar nature, the fine may be increased up to a maximum of Rs.10,000/- in various categories of offences relating to false availment of ITC benefits. 6. This Court does not find favour with the submissions made by the learned Senior Advocate, simply for the reason that Section 58 of the Act, 2005, deals with the wrongful availment of ITC benefits, whereas the charge-sheet has been filed against the applicant in respect of the allegations made in the impugned FIR, which relate to the creation of false documents for getting the firm registered within the State of Uttarakhand. 7. The offence, on the face of it, appears to be a very serious one, which entails a maximum punishment extending up to life imprisonment. In view of the aforesaid, this Court is of the opinion that no case is made out for granting anticipatory bail to the applicant. 8. On the other hand, the present anticipatory bail application has been pending since 2023 without there being any interim order in favour of the applicant. As of now, neither has the applicant been arrested nor has he surrendered before the Court below. In view of the aforesaid, there is no apprehension, as pointed out by the learned State Counsel warranting the grant of anticipatory bail, which is intended to protect an applicant against an immediate apprehension of arrest. Thus, no case is made out for the grant of anticipatory bail, and the same is rejected.

			9. However, applicant may surrender before the learned trial court within fifteen days from today. In the event of his surrender, learned trial court shall decide his bail application expeditiously, in accordance with law, without being influenced by any observation made in this order. **(Pankaj Purohit, J.)** 03.11.2026 AK AVNEET KAUR Digitally signed by AVNEET KAUR DN: c=IN, o=HIGH COURT OF UTTARAKHAND, ou=HIGH COURT OF UTTARAKHAND, 2.5.4.20=a8217525261a0f5 3f0e245a1c11df9aa490c5f1 403838bfb529acab4cc3a5b 9, postalCode=263001, st=UTTARAKHAND, serialNumber=5BEC18D4D 0546B9668787E4D722C2ED BFD4F554ADF67418A551481 B6B2508FD0DE, cn=AVNEET KAUR Date: 2026.11.03 18:09:00 +05'30'