IN THE COURT OF SH.AMAR JEET SINGH
ADDITIONAL SESSIONS JUDGE
UID NO.PB0444
FATEHGARH SAHIB.

Bail application no.1188/2021
CNR No:PBFG010052452021
Date of order:03.12.2021

Sahil Garg age 30 years son of Sh.Varinder Kumar resident of House No.295, Sector 5-B, Mandi Gobindgarh, Tehsil Amloh, District Fatehgarh Sahib.

……Applicant

V E R S U S

1- State of Punjab

2- LAV Bisht, Intelligence Officer, Directorate General of Goods and Services Tax Intelligence, Chandigarh, Zonal Unit, Revenue Building, Sector 17, Chandigarh.

… Respondent

Complaint U/s 132 ***of the CGST Act, 2017 read with Section 132 of Punjab SGST Act, 2017 & Section 20 of IGST Act, 2017***

<u>Application for U/s 439 of Cr.P.C</u>

Present: Sh.Gopal Krishan Garg Advocate for the applicant
Ms.Anju Narula Addl. PP for the State

<u>ORDER</u>

1. This order of mine shall dispose of the regular bail application in above stated complaint.

2. The brief facts of the case as unfurled from the complaint is that present accused has committed offence under Section 132 of CGST Act 2017

read with Section 132 of Punjab Goods and Services Tax Act and Section 20 of IGST Act and he had been managing the business of 16 firms and has passed an input tax credit to the tune of approximate Rs.115 Crores. Investigation was conducted by the department of three industries i.e. M/s Vrinda Group of Industries, M/s Om Enterprises, M/s North India Trading Company. The banking transactions recovered shows that money was being routed through various accounts which had no connection with either sale and purchse of iron steel and scrap and by manipulating the ITC he has managed to caused loss to the public exchequer to the tune of Rs.115 Crores out of which investigation has been conducted of three abovesaid companies in which ITC to the tune of Rs.38.26 Crores have been found. Complaint has also been filed before the trial Court and cognizance has been taken.

3. Upon notice, respondents have appeared and also contested the bail application by averring that accused had caused a loss of approximately Rs.34.26 Crores by way of tax evasion. The role of said firms is also under scrutiny. If accused is released on bail he will create hindrance in the investigation and tamper with the evidence. Counsel for the respondents have relied upon **Vikas Goel and another Vs Central Goods and Services Tax Commissionrate Gurugram CRM No.M-45649 of 2018 (O & M) decided on 13.12.2018** and considering the grave offence committed by present applicant, the present bail should be

dismissed.

4. Counsel for the applicant-accused has submitted that present applicant has no concern with any of the alleged ITC or any transaction. Neither the applicant is proprietor nor owner or employee of any of the firm. Even the bank transaction of alleged companies does not show the present applicant being partner or any signatory or any of the documents or accounts of the banks. Complaint has already been filed but perusal of the complaint shows that there is no single document relied upon by the complainant shows that present applicant has signed any of those documents or he was employee or manager of the said firm. He is in custody of since last six months. Trial of the case will take long time.
5. I have gone through the record of the case.
6. The present complaint has been filed by LAV Bisht complainant on the grounds that present applicant was operating and managing the above said firms and has caused loss to the public exchequer to the tune of Rs.115 Crores. Perusal of the record shows that present applicant is neither the manager nor owner nor proprietor or partner of the abvoesaid firms. Even the bank statements mentioned in the complaint have no concern or connection with the present applicant. Not a single document has been attached with the complaint where signatures of present applicant has been appended which could show that he was indulging in manipulating the above said ITC in above said firms. Even the figure of

Rs.115 Crores mentioned by the complainant do not found any corroboration with the documents attached with the complaint. Only oral allegations have been levelled against the present applicant. The respondents are relying on the confessional statement of present applicant. The allegations levelled against the present applicant can only be ascertained during trial which is yet to begun. Accused is in custody since 18.06.2021. Reliance can also be placed upon in **Krishan Lal Chopra Vs Director General of GST Intelligence decided on 22.02.2021 in CRM-M-38781-2021 (O & M), Ganga Ram Vs State of Punjab and another decided on 28.10.2020 in CRM-M-27425-2020(O & M) of Punjab and Haryana High Court, Chandigarh**. So, in view of the judicial dispensations cited above and in view of discussion made above, the present bail application is allowed. Applicant is directed to furnish bail bonds in the sum of Rs.2 Lacs with one surety alike amount before the trial/Duty Magistrate and in that event, trial/Duty Magistrate is directed to release the applicant on bail subject to its own satisfaction. Copy of this order be placed in lower court record and lower court record be transmitted to the same. Bail file be consigned to the record room (J) Fatehgarh Sahib.

(Amar Jeet Singh)
Additional Sessions Judge
UID No.PB0444
Fatehgarh Sahib.

Directly dictated on computer