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CRM-M-17210-2026

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

CRM-M-17210-2026

Date of decision: 11.05.2026

RAVI KUMAR

....Petitioner

Versus

**PRINICIPAL COMMISSIONER CGST GURUGRAM AND
ANOTHER**

....Respondents

CORAM: HON'BLE MR. JUSTICE H.S. GREWAL

Present: Mr. P.S. Jammu, Advocate with
Mr. R.K. Poonia, Advocate for the petitioner.

Mr. Ajay Kalra, Senior Standing Counsel for respondent No.1.

Mr. Vijay Kumar, AAG, Haryana.

H.S. GREWAL, J (Oral):

Petitioner has filed petition under Section 439 Cr.P.C. (Section 483 of Bharatiya Nagarik Supraksha Sanhita, 2023) for grant of regular bail in complaint bearing COMA/14/2016 dated 16.01.2026 under Clause (b), (c) and (i) of Sub-section (1) of Section 132 of the CGST Act, 2017 punishable under Clause (i) of Section 132(1) of the CGST Act, 2017.

2. The case of the prosecution is that the petitioner, who was working as an Assistant in the office of a Chartered Accountant and is also a law graduate, was involved in filing fake GST returns, generating fake bills/e-way bills and preparing forged documents for the purpose of tax evasion.

3. Learned counsel for the petitioner submits that the petitioner was merely an office hand and that the said Chartered Accountant has not



been arrayed as an accused in the said criminal complaint filed by the respondent. As per the role of the petitioner, it is evident that he could not get the direct benefit of the amount of said embezzlement. He relies upon the judgment of Hon'ble Supreme Court **passed in Criminal Appeal No.2269 of 2025, arising out of SLP (Criminal) No.4349 of 2025) titled as Vineet Jain vs. Union of India** and judgments of this Court passed in **CRM-M-53422-2025 titled as Jashanpal Singh vs. Union of India and CRM-M-503-2026 (O&M) titled as Shivam Gupta vs. State of Punjab and Ors.**

4. Learned counsel representing respondent No.1 vehemently opposes the prayer for grant of regular bail to the petitioner on the ground of gravity of allegations. He states that through the fake bills, the petitioner has committed embezzlement and fraud involving an amount of more than Rs.66 crores.

5. I have heard the learned counsel for the parties and perused the record.

6. After hearing the rival contentions of learned counsel for the parties and keeping in view the facts and circumstances of the case, coupled with the fact that the offence is triable by the Magistrate and that, out of the total sentence of five years' imprisonment, the petitioner has already undergone approximately six months of custody, continuous detention of the petitioner would not serve the ends of justice, this Court deems it fit to grant the concession of regular bail to the petitioner during the pendency of the trial. Moreover, 'bail is rule and jail is exception'.



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7. Therefore, without expressing any opinion on the merits of the case, the instant petition is allowed. The petitioner is ordered to be released on regular bail on his furnishing requisite bail bonds and surety bonds to the satisfaction of the trial Court/Duty Magistrate/Chief Judicial Magistrate concerned.

8. It is clarified that while on bail so granted through the instant order the petitioner is found indulging in any other criminal case, it shall be open to the State to seek cancellation of his bail.

(H.S. GREWAL)
JUDGE

11.05.2026
monika

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|-------------------------------|---|---------|
| 1. Whether speaking/ reasoned | : | Yes /No |
| 2. Whether reportable | : | Yes /No |