2026:PHHC:076557

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

105

**CRM-M-53920-2025
Decided on : 15.05.2026**

ANUPAM SINGLA

......Petitioner

Versus

STATE OF HARYANA

......Respondent

CORAM: HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Gurdarshan Singh Sidhu, Advocate,
for the petitioner.

Mr. Parveen Kumar Aggarwal, Addl. AG, Haryana.

****

SANJAY VASHISTH, J.

1. **The instant 2nd petition** has been filed under Section 483 of BNSS, 2023 (earlier Section 439 Cr.P.C.), for grant of regular bail to the petitioner, during the pendency of trial, who has been booked in a criminal case arising out of First Information Report, as detailed hereunder:-

Name of Petitioner(s)	FIR No.	Date	Section(s)	Police Station	District
Anupam Singla, aged about 52 years	08	05.01.2019	420, 467, 468, 471 of IPC and section 132(1) B and C of GST Act, 2017	Sadar Kanina	Mahendergarh

2. First petition for regular bail filed by the petitioner, i.e. CRM-M-8883-2025 (Annexure P-6) was dismissed as withdrawn, vide order dated 19.03.2025, passed by the co-ordinate Bench of this Court.

2026:PHHC:076557

3. Case of the prosecution as summed up in the impugned order dated 22.11.2023 passed by learned Additional Sessions Judge, Narnaul, is reproduced here under:-

> "*Brief facts of the case, are that on 05.01.2019 Shri Vikrant Yadav Excise and Taxation Officer in the Office of Deputy Excise and Taxation Commissioner (ST), Narnaul presented an application to the SHO, Police Station, Kanina alleging therein that Poonam, Anupam Singla, Praveen Kumar Yadav and Charan Singh are the proprietors of M/s Poonam Industries, Kanina. An information has been received from Head Office, Panchkula and from the office of DETC (ST), Fatehabad to the effect that the firm is indulging in issuing fake invoices. After conducting preliminary inquiry, the firm was found non existent at the stipulated address provided in the registration certificate and it was found registered in the name of Poonam wife of Sanjay, resident of village Nimoth, District Rewari having PAN EIMPP0231G. The firm was commenced w.e.f. 27.04.2018 after getting registration certificate from Central Authorities fraudulently. The firm had filed returns with NIL turnover for the months of April to September 2018 but in the month of October and November 2018 the firm has shown turnover of Rs.22,83,37,565/- and Rs.24,06,40,1917/-. The aforesaid firm has supplied the goods to fake firms. The transactions disclosed in returns filed under GST Act are only paper transactions in fact the goods were neither received nor supplied in actual which was contravention of provisions of Section 132(1)(b) & (c) of HGST Act, 2017 read with relevant sections of CGST Act, 2017 and IGST Act, 2017. The firm has caused loss to the government exchequer amounting to Rs.15,06,07260/- under SGST, Rs.1,99,959 under IGST, Rs.15,06,07260/- under SGST and Rs.17,51,41,099 under CGST total Rs.32,59,48,318/- by availing and utilizing the bogus input tax credits. Legal action was sought.*"

4. Broadly, role of the petitioner has been detailed in paragraph No.12 of the status report dated 04.05.2026 filed by the State, and for reference, same is reproduced here under:-

2026:PHHC:076557

> *"That the role of the petitioner which has been established during the course of investigation is that co-accused Charan Singh and Parveen Kumar got registered a firm in the name of M/s Poonam Industries from CA Amit Kumar Rewari on the direction of accused Anupam Singla i.e. the petitioner who gave Rs.2,50000/- to co-accused Charan Singh for get the fake firm registered and it was found that the said firm has commenced its business w.e.f. 27.04.2018 after getting registration from Central Authorities fraudulently and the said firm has filed returns with "NIL" turnover for the month of April to September 2018 but in the month of October 2018 and November 2018 the said firm has shown the turnover of 22,83,37,565/- and 2,40,64,01,917/- respectively. The sale shown by the above said firm to various firms which are 18 in numbers and their details have been given in the FIR. It is pertinent to mention here that during inquiry conducted by the complainant Vikrant Yadav, Excise Taxation Officer-Cum Proper Officer O/o Deputy Excise Taxation Commissioner (ST), Narnaul, District Mahendergarh, it was found that the all said firms whose names are mentioned in the FIR were not in existence and were fake firms and the transactions disclosed in returns filed under GST Act are only paper transactions and as such the petitioner is the main accused as he had created the fake firms and earned money from GST by making forged billing in the firms."*

5. Without addressing the merits of the case in detail, learned counsel for the petitioner submits that petitioner has already undergone incarceration for a period of more than five years and nine months in the present case. It is further submitted that, in none of the other cases pending trial against the petitioner, incarceration period undergone by him is presently being set off or counted.

Learned counsel further submits that, out of total 51 prosecution witnesses, only 27 have been examined so far, while the remaining witnesses are yet to be examined before learned trial Court. Thus, it is contended that, in view of the prolonged period of

2026:PHHC:076557

incarceration already undergone by the petitioner and slow pace of the trial, petitioner deserves to be granted the concession of regular bail in the present case.

6. In response to the arguments addressed by learned counsel for the petitioner, learned State counsel, produces the custody certificate dated 13.05.2026 in Court today, which is taken on record. Office to tag the same at appropriate place. A copy thereof has been handed over to the counsel for the petitioner.

As per the custody certificate, in the present case, petitioner has already undergone 05 years 09 months and 12 days period inside jail.

7. Learned State counsel, while opposing the prayer and submissions advanced on behalf of the petitioner, submits that, apart from the present case, petitioner is involved in several other criminal cases. He further submits that, as per the custody certificate produced before the Court today, petitioner already stands convicted in nine cases. On that basis, it is contended that petitioner is not entitled to the concession of regular bail in the present case.

However, on being asked by the Court, learned State counsel fairly submits that, in some of the other cases, petitioner continues to remain in custody, and he has already been acquitted in seven cases, also.

8. This Court has heard the submissions advanced by learned counsel for the parties and has also perused the record available before it.

9. Undoubtedly, out of total 51 prosecution witnesses, only 27 have been examined till date, while the remaining witnesses are yet to appear before learned trial Court for their deposition. At the same time,

2026:PHHC:076557

this Court is conscious of the fact that allegations levelled against the petitioner are serious in nature and, *prima facie*, do not ordinarily warrant the grant of the concession of regular bail.

However, it cannot be overlooked that, as per the custody certificate dated 13.05.2026, petitioner has remained inside jail in the present case for a period of five years and nine months. It is also apparent that trial is not proceeding at the desired pace and a substantial part of the prosecution evidence still remains to be recorded. Consequently, petitioner has already undergone a considerable period of incarceration.

10. It is well settled that, until the charges are proved in accordance with law, an accused cannot be detained in custody for an indefinite period. Therefore, prayer for regular bail to the petitioner deserves consideration, particularly in view of the prolonged incarceration already undergone by him in the present case.

11. Considering the totality of circumstances, nature of the allegations levelled against the petitioner, and the factors noticed here above, this Court deems it appropriate to grant the concession of regular bail to the petitioner.

Consequently, prayer made in the present petition is **allowed**. Petitioner is ordered to be released on bail, subject to his furnishing bail/surety bonds to the satisfaction of the learned trial Court/ Chief Judicial Magistrate/ Illaqa Magistrate/ Duty Magistrate concerned, if not required in any other case.

2026:PHHC:076557

12. Needless to observe that the petitioner shall not extend any threat and shall not influence any prosecution witness in any manner directly or indirectly.

13. Any of the discussion done and recorded here above, shall not be construed as an expression of opinion on the facts of the case. Therefore, trial Court is expected to decide the case by taking an independent view, on the basis of evidence available on record, as expeditiously as possible, in accordance with law.

14. However, it is clarified that, in case, petitioner, after being released from custody, is found to have made any attempt to influence the prosecution witnesses or tamper with the evidence, prosecution shall be at liberty to move an application for cancellation of bail forthwith, by placing on record cogent material in support of such allegations.

15. It is further made clear that if, in future, petitioner is directly found indulged in similar kind of activities, this order shall be deemed to be cancelled.

16. Petition stands disposed of.

(SANJAY VASHISTH)
JUDGE

15.05.2026
Lavisha

Whether Speaking/Reasoned: **YES/~~NO~~**
Whether Reportable: **~~YES~~/NO**