

**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

S.B. Criminal Miscellaneous Bail Application No. 15702/2019

Mohammed Yunus@mohammed Yunus Khan@mohammed  
Yunus@yunus Khan, Aged About 35 Years, S/o Late Shri Najir  
Ahmed @ Mohemmed Najir Khan @ Mohemmed Najir R/o A-  
3/139 Sector -5 Rohini Delhi -85 At Present In Central Jail Jaipur

----Petitioner

Versus

State Of Rajasthan, Through Pp

----Respondent



For Petitioner(s) : Mr. Sanjay Jhanwar  
For Union of India : Mr. Siddharath Ranka  
For State : Mr. Pankaj Agarwal, PP

**HON'BLE MR. JUSTICE PANKAJ BHANDARI**  
**Order**

**16/12/2019**

1. Petitioner has filed this bail application under Section 439 of Cr.P.C.
2. File Number DGGI/JZU/INV/FR.H/GST/109/2019-20 was registered with the Directorate General of Goods and Services Tax Intelligence, Jaipur Zonal Unit under Section 132(1) of Central Goods and Services Tax Act, 2017.
3. It is contended by counsel for the petitioner that petitioner is the proprietor of M/s Sophiera. The firm by name APN India belong to his brother. Petitioner has not committed any offence under Section 132 Sub-Clause (b) and (c) of the Act. None of the alleged fake firms or their proprietors have been interrogated by the Directorate General of Goods and Services Tax Intelligence. It is also contended that no revenue loss or fake input credit have been claimed so far by any of the firms.

4. Counsel for the petitioner has placed reliance on "**G-Tech Industries vs. Union of India 2016(339) E.L.T. 209 (P & H)**" wherein Punjab and Haryana High Court has held that the statement recorded during inquiry/investigation may have been recorded under compulsion and the same cannot be said to be voluntary statement.

5. Counsel for the Union of India has vehemently opposed the bail application. It is contended that matter is still at the stage of investigation. Petitioner has created 26 fake firms and has issued fake invoices to the tune of Rs.494.16 Crores to facilitate claiming of input credit to the tune of Rs.108.36 Crores It is also contended that from the investigation done so far, it is revealed that petitioner was having user name and password of all these firms. He himself has got issued three pan cards in different names of the 26 firms which were registered, none of the firm was found to be functional.

6. It is further contended that petitioner is involved in using data of individuals for creating fake firms to claim Input Tax Credit. It is contended that statement of accountant and brother of petitioner has been recorded, they have also stated that present petitioner was involved in creating fake firm under GST.

7. I have considered the contentions.

8. Considering the contentions put forth by counsel for the Union of India, I am not inclined to allow the bail application.

9. This bail application is accordingly rejected.

(PANKAJ BHANDARI),J

AMIT KUMAR /7