

CRM-M-18992-2019

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CRM-M-18992-2019

Date of Decision: 24.07.2019

Vikas Goel

... Petitioner

Versus

Deputy Director, Directorate General of Goods and Service Tax
Intelligence, Gurugram Zonal Unit.

... Respondent

CORAM: HON'BLE MR. JUSTICE INDERJIT SINGH

Present: Mr. Vinod S. Bhardwaj, Advocate,
for the petitioner.

Mr. Sunish Bindlish, Standing Counsel,
for the respondent.

INDERJIT SINGH, J.

Petitioner has filed this second petition under Section 439 of the Code of Criminal Procedure, 1973 for grant of regular bail in a complaint case bearing No.COMA-137 dated 13.11.2018, titled as 'Shankar Prasad Sarma Versus MICA Industries and others', under Section 132 of the CGST Act, 2017 read with Section 10 of the IGST in exercise of the powers conferred under Section 69 of the CGST Act, 2017.

Notice of motion was issued. Learned counsel appeared and filed a reply on behalf of the respondent-State and contested this petition.

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I have heard learned counsel for the petitioner as well as learned counsel for the respondent and gone through the record.

Perusal of record shows that there are serious allegations against the present petitioner, who is the main accused, that he alongwith co-accused, by falsely showing bogus billing etc., adjusted the amount without any actual transportation of the goods or sale of goods etc. Only paper transactions were done and the accused have wrongly claimed the relief of more than ₹80 crore. The case is at preliminary stage.

In *State of Bihar and another Vs. Amit Kumar @ Bacha Rai, 2017(3) R.C.R.(Criminal) 690*, the Hon'ble Supreme Court has held that the accused charged with economic offence of huge magnitude and is alleged to be the kingpin of crime, is not entitled to the benefit of bail.

Keeping in view the serious nature and gravity of the offence and in view of the fact that the petitioner-accused has been charged with economic offence of huge magnitude, I do not find it a fit case where the petitioner is entitled to the benefit of regular bail.

Therefore, finding no merit in the present petition, the same is dismissed.

24.07.2019
parveen kumar

(INDERJIT SINGH)
JUDGE

Whether speaking/reasoned : Yes
Whether reportable : No