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CRM-M-21223-2021

SEEMA JAIN
VS
JOINT COMMISSIONER CENTRAL GOODS AND SERVICE TAX
LUDHIANA

Present: Mr. Saurabh Kapoor, Advocate
for the petitioner.

(Through video conferencing)

Prayer in this petition is for grant of anticipatory bail to the petitioner for offences under Section 132 (1) (b) & (c) punishable under Section 132 (1) (i) of the Central Goods & Service Tax Act, 2017, registered by the respondent.

Learned counsel for the petitioner submits that son of the petitioner, namely Sahil Jain, was arrested on 11.11.2020 and when his statement was recorded, it surfaced that he was the person, who was managing the affairs of all the firms, though the petitioner, being his mother, was partner of four firms i.e. M/s Free Style BLVD Co., M/s Adventure Apparels, M/s Pepper ST BLVD, M/s Wicked Stitch and proprietor of Ms/ Syada Apparels.

Learned counsel further submits that petitioner is a housewife, aged about 53 years, and she has no criminal antecedents and is ready to join investigation.

Notice of motion.

Mr. Saurabh Goel, Advocate, who is also appearing through video conferencing, accepts notice on behalf of the respondent-complainant.

List again on 24.08.2021.

Meanwhile, in the event of arrest, the petitioner be released on interim bail subject to her furnishing personal bonds and surety to the

