

Present: Sh. Satish Aggarwal, Senior Standing Counsel for  
complainant department.

Sh. Thakur Grover, Advocate for applicant/accused Gaurav  
Dhir.

Arguments heard on the bail application of  
applicant/accused Gaurav Dhir.

2. It is argued by the learned counsel for the applicant/accused that the applicant/accused has no concern with the alleged offence and he has been falsely implicated with the allegations that co-accused Sunil Mehlawat had shared his UID number, ID and Password with the applicant/accused and the same has been misused by the applicant/accused. It is further argued by learned defence counsel that nothing is to be recovered from the applicant/accused and the case of the prosecution is fake and fictitious and the applicant/accused is not a previous convict and having good antecedents. With these submissions it is prayed that applicant/accused may be granted concession of bail.

3. **Per contra**, learned Sr. Standing Counsel for the complainant department vehemently opposed the bail application submitting that the officials from complainant department visited the premises of the A.S. Mehlawat & Associates where the partner of A.S. Mehalawat & Associates, Sunil Mehalawat (co-accused) was found present and he was asked to join the investigation through a summon dated 17.05.2022 on which his voluntary suffered statement under Section 70 of the CGST Act, 2017 was recorded wherein co-accused Sunil Mehlawat disclosed that he had given his UDIN login ID and Password to

applicant/accused Gaurav Dhir being his friend a few months ago and he had shared his OTP with him on multiple occasions. He further disclosed that applicant/accused Gaurav Dhir had requested him that he required the UDIN certificate for some bank transactions regarding turnover certificate, projected provisional balance sheet, net worth certificate, stock statement and VISA certificate etc. and therefore he (co-accused Sunil Mehlawat) shared his ID, password of UDIN and OTP with accused Gaurav Dhir being his friend. He further disclosed that on 16.05.2022, accused Garuav Dhir informed him that he had generated some UDIN (as mentioned in the instant application) for CA certificate for filing refund claims pertaining to the firms which were found to be fraud/fake.

4. It is further argued that the accused Gaurav Dhir is involved in causing a loss to Government Exchequer to the tune of Rs.7,60,89,626/- and thus has committed offence under Section 132 (1)(i) read with 132(1)(b)(c)(e)(f) CGST Act 2017 and he has been actively involved in preparation of forged certificates for bogus/non-existent companies to claim a GST refund and thereby causing loss to the public exchequer. It is further emphasized that the applicant/accused has committed Economic Offence, which attacks on the economy of the country resulting into unnecessary burden on the poor people and considering the gravity of offence committed by accused, he should be denied the concession of bail and his bail application may be dismissed.

5. After hearing the contentions raised by learned Sr. Standing Counsel for complainant department and learned defence counsels and after going through the case file carefully and thoroughly, this Court is of

the considered view that the allegations levelled against the applicant/accused Gaurav Dhir are that co-accused Sunil Mehlawat had given his login ID and password to applicant/accused and co-accused Sunil Mehlawat also shared the OTP with applicant/accused on multiple occasions who generated some UDIN for CA certificate for refund claims in respect of the firms which were later on found to be fraud/fake and applicant/accused Gaurav Dhir is found involved in causing a loss to Government Exchequer to the tune of Rs.7,60,89,626/- and thus has committed offence under Section 132 (1)(i) read with 132(1)(b)(c)(e)(f) CGST Act 2017 and he has been actively involved and prepared the forged certificates for bogus/non-existent companies to claim a GST refund and thereby causing loss to the public exchequer.

6. Therefore, considering the gravity and the nature of the allegations levelled against the applicant/accused and the fact that the investigation of the case is at nascent stage and further considering the fact that now a days economic offences are rampant and should be dealt with due firmness as observed by Hon'ble Apex Court in case titled as **Nimmagadda Prasad Versus Central Bureau of Investigation, 2013**

**(3) SCC** wherein the Hon'ble Apex Court has observed that :-

*“Economic offences constitute a class apart and need to be visited with different approach in the matter of bail. The economic offences having deep rooted conspiracies and involving huge loss of public funds need to be viewed seriously and considered as grave offences affecting the economic*

*of the country as a whole and thereby posing serious threat to the financial health of the country.*

7. Furthermore, in case titled as **Nimmagadda Y.S. Jagan Mohan Reddy Versus Central Bureau of Investigation, 2013 (3) R.C.R. (Criminal), 108** wherein the Hon'ble Apex Court has observed that :-

*“While granting bail, the Court has to keep in mind the nature of accusations, the nature of evidence in support thereof, the severity of the punishment which conviction will entail, the character of the accused, circumstances which are peculiar to the accused, reasonable possibility of securing the presence of accused at the trial, reasonable apprehension of the witness being tampered with, the larger interests of the public/State and other similar considerations.”*

8. Hence, in light of the above discussion and considering the seriousness and nature of the offence allegedly committed by the applicant/accused, this Court is not inclined to grant concession of bail to applicant/accused Gaurav Dhir. Accordingly, the instant bail application moved by applicant/accused Gaurav Dhir stands dismissed. Now to come up on 02.06.2022 the date and purpose already fixed.

9. Nothing expressed herein shall affect the merits of the present case.

Pronounced in open court.  
May 21<sup>st</sup>, 2022

*Anant Kr. Mehta*

(Manoj Kumar Rana)  
Additional Chief Judicial  
Magistrate, Gurugram  
UID No. HR-0264

Note: All the 4 (four) pages of this order have been checked and signed by me.