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218 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH.

CRM-M-22560-2024(O&M)
Date of Decision:29.05.2024

MAHESH KUMAR ALIAS MAHESH BANSAL

....Petitioner

VERSUS

STATE OF HARYANA

....Respondent

CORAM:- HON'BLE MR. JUSTICE KARAMJIT SINGH

Present: Mr. Abhinav Gupta, Advocate and
Mr. Jatinder Kumar Kansal, Advocate
for the petitioner.

Mr. Vishal Kashyap, DAG, Haryana.

KARAMJIT SINGH, J.

CRM-22382-2024

For the reasons mentioned in the application, the same is allowed and main case is taken on board today itself.

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1. Prayer in the present petition under Section 439 of Code of Criminal Procedure is for grant of regular bail to the petitioner in case FIR No.529 dated 27.07.2016 registered for the offences punishable under Sections 406, 420, 419, 465, 467, 468, 471 of IPC at Police Station City Sirsa, District Sirsa.
2. In the present case, FIR was registered on the basis of complaint lodged by Excise and Taxation Officer Ward No.5, Sirsa against Shashi Bala proprietor of M/s Paras Trading Company alleging



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that the said firm got refund of Value Added Tax (in short 'VAT') worth Rs.24 lacs approximately by producing forged and fabricated documents by showing movements of goods which was only shown in paper. During investigation, Shashi Bala suffered disclosure statement that actually the aforesaid firm was run by the present petitioner and resultantly the petitioner was nominated as accused and arrested on 04.04.2024.

3. Counsel for the petitioner submits that petitioner is falsely implicated in the present case and has nothing to do with the business run by M/s Paras Trading Company. Counsel for the petitioner further submits that in case the aforesaid firm has violated the provisions of Haryana Value Added Tax Act, 2003 which is a special enactment, then the competent authority is authorized to impose penalty on the said firm as per the provisions of special enactment and that no offence under IPC is made out against the present petitioner. Counsel for the petitioner further submits that in the similar manner another 16 FIRs are registered against the petitioner out of which he is granted concession of bail in 10 cases. It is further submitted that on completion of investigation challan has been presented but it will take time for the trial to conclude and presently petitioner is lodged in judicial custody and no purpose is going to be served by prolonging custody of the petitioner for any longer period.

4. Present petition is resisted by the State counsel who on instructions from ASI Abhay Ram submits that M/s Paras Trading Company got refund of more than Rs.24 lacs from the concerned



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department by producing fake and fabricated documents and the said refund was claimed by the firm in collusion with the present petitioner whose name surfaced during investigation of the case. State counsel further submits that refund was relating to assessment year 2013-2014 whereby the FIR was registered in 2016. It is further submitted that petitioner is also involved in number of other criminal cases of similar nature and that no ground is made out to grant him bail at this stage when charges are still to be framed by the trial Court. However, State counsel has not disputed the fact that on completion of investigation challan has been presented.

5. I have considered the submissions made by the counsel for the parties.

6. Initially the FIR was registered against M/s Paras Trading Company and during investigation the name of petitioner surfaced in disclosure statement made by co-accused Shashi Bala. The relevance and admissibility of disclosure statement suffered by co-accused against the present petitioner is subject matter of trial and all the offences are triable by the Court of Judicial Magistrate First Class. Further on completion of investigation challan has been presented but trial is yet to commence. The culpability, if any, of the petitioner will be unfolded and determinant at the time of trial.

7. Admittedly, it will take considerable time for conclusion of trial. In the given circumstances, no useful purpose is going to be served by keeping the petitioner in custody for any further period.



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8. In view of the above, without commenting on the merits of the case, the present petition is allowed and the petitioner is ordered to be released on regular bail subject to his furnishing bail bonds/surety bonds to the satisfaction of the trial Court/Chief Judicial Magistrate/Duty Magistrate concerned.

(KARAMJIT SINGH)
JUDGE

29.05.2024

Priyanka Thakur

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No