

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

**S.B. Criminal Miscellaneous Bail Application No.
15605/2020**

Anil Kumar Gupta S/o Sh. Chandra Prakash Gupta Partner
Salasar E West, R/o Plot No. 3 Ram Nagar Colony Alwar Raj.
(Accused Petitioner Is In J.c. At Central Jail Jaipur)

----Petitioner

Versus

Union Of India, Through Inspector (Anti Evasion) Central Goods
And Service Tax Commissionerate Alwar Through Pp

----Respondent

For Petitioner(s) : Mr. Pankaj Ghiya
Mr. Shahid Hasan
Mr. Pawan Sharma
Mr. Deepak Garg

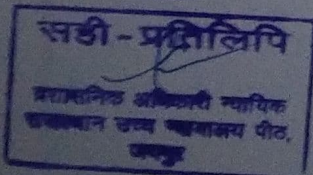
For Union of India : Mr. Anand Sharma

HON'BLE MR. JUSTICE PANKAJ BHANDARI

Judgment / Order

19/02/2021

1. Petitioner has filed this bail application under Section 439 Cr.P.C.
2. F.I.R. No.IV (06) 248/ AE/ALWAR/2020 was registered at Chief Metropolitan Magistrate (Economic Offences) Jaipur (Raj.) for offence under Sections 132(1)(c) of the Central Goods and Services Tax Act, 2017.
3. It is contended by counsel for the petitioner that in the initial application, there was an allegation with regard to wrongful claim of input tax credit to the tune of Rs.5.27 Crore, however, in the complaint that was filed before the Court, wrongful claim of input tax is to the tune of Rs.5.88 Crore. It is also contended that all



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these firms which are stated to be bogus firms were shown in the portal of the Department and three firms are still existing on the portal of the Department. It is also contended that petitioner is not in the management of any of the firms.

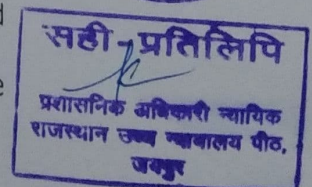
4. It is further contended that there was an actual movement of the goods, which is established by toll naka receipt, wherein the truck number is also mentioned which tallies with the truck number mentioned in the e-way bills. It is further contended that, if the actual goods movement is calculated then there would be reduction of input tax credit by about three crores. It is also contended that where the offence is of wrongful claim of input tax credit below Rs.5 crore the same is bailable and the maximum sentence provided under the Act is five years. Petitioner is in custody since November 2020.

5. Counsel for the Union of India has vehemently opposed the bail application. It is contended that fake firms were created for claiming input tax credit. From the investigation, it is revealed that the firms were fake. The proprietor and owner of the firms are not traceable. It is further contended that evasion of tax has an effect on the economy of the Nation and Court should not be liberal in granting bail to such offenders.

6. I have considered the contentions.

7. Considering the contentions put forth by counsel for the petitioner, I deem it proper to allow the bail application.

8. This bail application is, accordingly, allowed and it is directed that accused-petitioner shall be released on bail provided he



furnishes a personal bond in the sum of Rs.1,00,000/- (Rupees One Lac only) together with two sureties in the sum of Rs.50,000/- (Rupees Fifty Thousand only) each to the satisfaction of the trial Court with the stipulation that he shall appear before that Court and any Court to which the matter be transferred, on all subsequent dates of hearing and as and when called upon to do so.

Sd.
(PANKAJ BHANDARI), J

ARTI SHARMA / 7

