

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

S.B. Criminal Miscellaneous Bail Application No. 13338/2020

Subhash Chandra Tyagi S/o Late Shri Chiranji Lal Aged About 70 Years, R/o House No.40-A, Sukhija Vihar Chopda Marriage Hall Ke Samne Ganatpura Mangiawas Mnasarovar Jaipur (At Present Enlarged On Interim Bail By Ld. Trail Court Jaipur Raj.)

----Accused-Petitioner

Versus

Directorate General Of Goods And Service Tax, Intelligence Jaipur, Zonal Unit Jaipur Through App.

----Non-Applicant

For Petitioner(s) : Ms. Mahi Yadav through VC
For Respondent(s) : Mr. Kinshuk Jain through VC

HON'BLE MR. JUSTICE MAHENDAR KUMAR GOYAL

Order

24/11/2020

The present bail application has been filed under Section 439 Cr.P.C. The petitioner has been arrested in connection with Criminal Complaint No. DGGI /320/ Gr.I/ INV/ GST/ SCT/ 15/2019 registered at Chief Metropolitan Magistrate (Economic Offences Court), District Jaipur for the offence(s) under Section(s) 132 of Central Goods & Services Tax Act, 2017 (for short- 'GST Act, 2017') and later on for the offence under Section 132 (1) (i) (iv) of GST Act, 2017.

It is contended by the learned counsel for the petitioner that the petitioner has falsely been implicated in this case. She submitted that the companies, said to be fake, have been closed after obtaining NOC from the competent authority. Learned counsel for the petitioner contended that an amount of Rs. 2.6

crore has already been recovered from the petitioner. She submitted that the petitioner is in judicial custody since 08.01.2020, complaint has already been filed against him on 05.03.2020, the investigation against co-accused persons is said to be pending, the offence is compoundable and is punishable with maximum sentence of 5 years. She submitted that the petitioner has no criminal antecedents and prays for his release on bail.

Per contra, opposing the bail application, learned counsel for the complainant submitted that there are grave allegations against the petitioner of fraudulently obtaining input tax credit and passing of forged GST credit to the tune of Rs. 33.50 crore. He submitted that the investigation is still pending and hence, the petitioner does not deserve indulgence of bail.

Taking into consideration the submissions advanced by learned counsels for the respective parties, the nature of allegations against the petitioner, his length of custody, the pendency of investigation, the offence being compoundable and the severity of punishment under Section 132 of the CGST Act; but, without expressing any opinion on the merits of the case, this Court deems it just and proper to enlarge the petitioner on bail.

Accordingly, the bail application is allowed and it is directed that accused-petitioner **Subhash Chandra Tyagi S/o Late Shri Chiranji Lal** shall be released on bail under Section 439 Cr.P.C. in connection with afore-mentioned FIR registered at concerned Police Station, 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

comply with all the conditions laid down under Section 437(3)
Cr.P.C.

(MAHENDAR KUMAR GOYAL),J

PRAGATI/14

RAJASTHAN HIGH COURT



सत्यमेव जयते