



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

S.B. Criminal Miscellaneous Bail Application No. 6278/2020

Dhanraj Singhal S/o Late Shri Anandi Lal Agarwal, Aged About 52 Years, Proprietor Mahadev Trading Company R/o 3-G-31, Mahaveer Nagar Extension, Kota At Present 24, Krishna Nagar, Rangbadi, Kota Raj. (Presently Lodged At Central Jail, Jaipur)

----Petitioner/Accused

Versus

State Of Rajasthan, Through Assistant Commissioner, State Tax, Anti Evasion Circle, Commercial Tax, Department, Kota, Rajasthan

----Respondent



For Petitioner(s) : Mr. Sudhir Jain, through video conferencing

For Respondent(s) : Mr. Ganesh Saini, P.P. with Mr. R.B. Mathur, for the complainant through video conferencing

HON'BLE MR. JUSTICE MAHENDAR KUMAR GOYAL

Order

28/09/2020

The present bail application has been filed under Section 439 Cr.P.C. The petitioner has been arrested in connection with Case File No.PS/CCT/2020/511 dated 31.01.2020 of Assistant Commissioner, State Tax, Anti Evasion Circle, Commercial Tax Department, Kota, Rajasthan for the offence(s) under Sections 132(1), (b) and (c) of Rajasthan Goods and Services Tax Act, 2017 punishable under Section 132(1)(i) read with Section 132(5) of Rajasthan Goods and Services Tax Act, 2017.

It is contended by learned counsel for the petitioner that the petitioner has falsely been implicated in this case. He submits that



adjudication as to levy of tax payable is yet to be made. He submits that although, notice for levy of penalty has been issued; but, the same has not been adjudicated upon by the respondents. Learned counsel submits that allegation of issuing invoices without supplying the goods, has been levelled against as many as 26 firms; but, none of them has been implicated as an accused. He submits that the petitioner is in custody since 5.02.2020, the offences are compoundable, the maximum punishment provided under the Act is for a term of five years, the pre-charge evidence is yet to start, he has no criminal antecedent and prays for release of the petitioner on bail.

Learned counsel for the petitioner has relied upon the judgments of Coordinate Benches of this Court in cases of **S.B. Criminal Miscellaneous Bail Application No.4028/2020** decided on 07.07.2020 titled as "**Anup Ashopa Vs. Union of India**" and **S.B. Criminal Miscellaneous Fourth Bail Application No.9338/2020** decided on 15.09.2020 titled as "**Saurabh Chhajer Vs. State of Rajasthan & Anr.**"

Per contra, learned counsel appearing for the Rajasthan Goods & Services Tax Department, contended that there is enough material on record to show that the petitioner was instrumental in tax evasion of huge amount of Rs. 18 crores. He submits that investigation as against the 26 firms is still continuing, the petitioner has not paid a single paisa towards the amount of tax evasion and hence the petitioner is not entitled for the benefit of bail.

Taking into consideration the submissions advanced by the respective counsels, the length of custody of the petitioner, the



offences being compoundable and punishable with maximum sentence of five years, the absence of criminal antecedents; 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 **Dhanraj Singhal S/o Late Shri Anandi Lal Agarwal** 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

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