

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

S.B. Criminal Miscellaneous III Bail Application No. 1521/2020
Sandeep Goyal S/o Sh. Satpal Goyal, Aged About 35 Years, R/o
H.no. 106 Gate No 1, 5Th Crossing Near Park Shyam Vihar
Colony Abohar Dist. Fazilka (Punjab) Presently Lodged In Central
Jail Jaipur

----Petitioner

Versus

Union Of India, Through Senior Intelligence Officer Directorate
General Of Goods And Services Tax Intelligece Jaipur Zonal Unit
Jaipur Raj.

----Respondent

For Petitioner(s) : Mr. Anil Kumar Upman & Mr. Narendra
Kumar Pareek
For Respondent(s) : Mr. Siddharth Ranka

HON'BLE MRS. JUSTICE SABINA

Judgment / Order

05/02/2020

Petitioner has filed this petition under Section 439 Code of Criminal Procedure, 1973 seeking regular bail in F.I.R. No.15/2018, registered at Police Station DGGI, GST, Jaipur, Rajasthan for offence under Sections 132(1)(b)(c)(d)(f)(i) and (i) read with Section Sub-section 5 of the Central Goods and Service Tax Act, 2017.

Learned counsel for the petitioner has submitted that earlier bail petition filed by the petitioner was dismissed as bail petition filed by co-accused Himani Munjal had been dismissed by this court. However, now Himani Munjal has been granted bail by the Apex Court vide order dated 27.01.2020. Hence, the petitioner was also entitled to be granted bail. Petitioner is also in custody

for about one and a half years and maximum period of sentence that can be awarded in the present case is five years.

Learned counsel for the Union of India has opposed the petition and has submitted that the present case involves huge fraud. Till now, it has been discovered during investigation that the petitioner and his co-accused had created 555 fake firms and while doing so, in all, they have committed fraud to the tune of Rupees Seventy Four Crores. He has further submitted that four fake firms were discovered in the month of January, 2020 and the fraud committed by the accused while misusing the said firms comes to about Rupees Six and a half Crores. Investigation in this regard still continuing.

In the present case, prosecution case is that the petitioner and his co-accused by creating fake firms, have issued invoices involving tax amount of more than Rupees Seventy Four Crores. The firms were misused for evading GST input taxes by the accused. Fake firms had been created in different States of the country. Although, co-accused Himani Munjal has been granted bail by the Apex Court, but it appears that she has been granted bail on account of the fact that she is a lady and has a young child to look after. Her custody period was also taken into consideration. Thus, the case of the petitioner can be said to be on different footing.

Keeping in view the seriousness of the allegations leveled against the petitioner, no ground for grant of bail to him is made out.

Dismissed.

(SABINA),J