



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

S.B. Criminal Miscellaneous II Bail Application No. 16734/2019

Saurabh Chhajer S/o Shri Mahaveer Chand Chhajer, Aged About 34 Years, R/o 06 Aadinath Colony Ram Nagar Ajmer At Present R/o Flat No E-702 S.d.c. Green Park Apartment Janta Colony Adarsh Nagar Jaipur Raj. (Presently Lodged At Central Jail Jaipur)

----Petitioner

Versus

1. State Of Rajasthan, Through Pp
2. Union Of India Through Intelligence Officer, Directorate General Of Goods And Service Tax Intelligence Jaipur Zonal Unit Jaipur

----Respondents



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For Petitioner(s) : Mr. Sudhir Jain  
For Respondent(s) : Mr. Arvind Kumar, P.P. for State  
Mr. Siddharth Ranka for Union of India

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**HON'BLE MR. JUSTICE PANKAJ BHANDARI**

**Order**

**22/01/2020**

1. Petitioner has filed this second bail application under Section 439 of Cr.P.C.
2. Complaint No.34/2019 is pending before the Court of Chief Metropolitan Magistrate (Economic Offences) Jaipur Metropolitan, for offence under Sections 132(1), (b), (c), (f), (g), (k), (i) of Central Goods and Service Tax Act, 2017 read with Section 69 of CGST Act punishable under Section 132(1) (i) and (iv) of Central Goods and Service Tax Act, 2017 read with 132(5) of CGST Act.
3. It is contended by counsel for the petitioner that there is no evidence that fake firms were created by the petitioner.



Department has not cared to interrogate the persons to whom alleged input tax credit was transferred. It is also contended that the offence is triable by First Class Magistrate. There are fourteen witnesses and statement of only two witnesses have been recorded.

4. Learned counsel appearing for Union of India has vehemently opposed the bail application. It is contended that petitioner has created fake firms and has fraudulently transferred input tax to as many as 470 beneficiary parties. Out of which, fifty five parties took fraudulent input tax credit and have now reversed those entries. It is contended that total loss caused to the exchequer is to the tune of Rs. Thirty three crore, out of which, Rs. Thirteen crore has been recovered so far. It is also contended that petitioner avoided service of summons and was arrested from Ajmer.

5. I have considered the contentions.

6. Considering the contentions put forth by learned counsel appearing for Union of India, I am not inclined to allow the second bail application.

7. Accordingly the second bail application is dismissed.

सत्यमेव जयते

(PANKAJ BHANDARI),J

Simple Kumawat /04