



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**

S.B. Criminal Miscellaneous Bail Application No. 742/2020

Paridhi Jain D/o Sh. Yogesh Jain, Aged About 27 Years, R/o 34,  
Jagdamba Marg, Paschim Vihar, Vaishali Nagar, Jaipur. (The  
Petitioner Is Presently Lodged In Central Jail, Jodhpur)

----Petitioner

Versus

State, Through Pp

----Respondent

Connected With

S.B. Criminal Miscellaneous Bail Application No. 48/2020

Paridhi Jain D/o Sh. Yogesh Jain, Aged About 27 Years, 34,  
Jagdamba Marg, Pachim Vihar, Vaishali Nagar, Jaipur. (Presently  
Lodged In Central Jail Jodhpur).

----Petitioner

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For Petitioner(s)	:	Mr. Vikas Balia Mr. V.D. Vaishnav Mr. D.P.S. Charan
For Respondent(s)	:	Mr. Farzand Ali, AAG cum GA Mr. Anil Bhansali, with Mr. Akshat Verma, for the complainant

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**HON'BLE MR. JUSTICE VINIT KUMAR MATHUR**

**Judgment / Order**

**20/01/2020**

The present bail applications have been filed under Section  
439 Cr.P.C. on behalf of the petitioner who is in custody in  
connection with F.I.R. No.205/2019, P.S. Udaimandir, District  
Jodhpur and FIR No.44/2019, P.S. GST (Goods & Service Tax)



Department, District Jodhpur, for the offences under Sections 420, 467, 468, 471, 120-B IPC and Section 132[1][i] of Rajasthan Goods and Service Tax Act.

Heard learned counsel for the petitioner and learned Additional Advocate General appearing for the State and learned Special Public Prosecutor appearing for the GST Department along with Officer In-charge. Perused the material available on record.

Learned counsel for the petitioner submits that the petitioner is facing incarceration for more than one month. The present petitioner is a professional Chartered Accountant. He further submits that the petitioner was only getting the firms registered at the behest of her clients after collecting requisite documents from them. It was the duty of the competent authority of the department to get the details furnished by the present petitioner verified as per KYC (Know Your Customer).

It is further stated that as per Section 132 (1)(i) of the Central Goods and Service Tax Act, if an amount of Rs.3 crores is wrongly received by a person as an input tax credit, then the person is liable to undergo punishment of three years and if this amount exceeds to Rs.3 crores and over Rs.5 crores, then he has to undergo punishment of five years. Section 132(1)(i) of the Act reads as under:-

**132.** (1) Whoever commits any of the following offences, namely:—

(a) supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax;

(b) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or



the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax;

(c) avails input tax credit using such invoice or bill referred to in clause (b);

(d) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(e) evades tax, fraudulently avails input tax credit or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d);

(f) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act;

(g) obstructs or prevents any officer in the discharge of his duties under this Act;

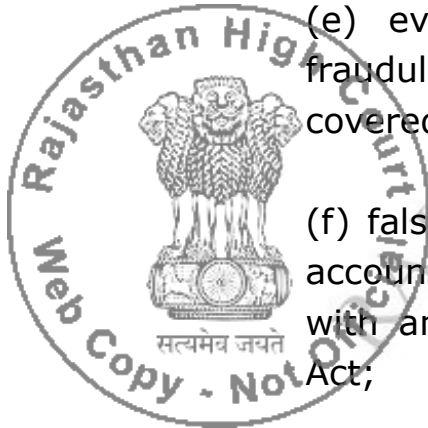
(h) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(i) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(j) tampers with or destroys any material evidence or documents;

(k) fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

l) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) to (k) of this section, shall be punishable--





(i) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds five hundred lakh rupees, with imprisonment for a term which may extend to five years and with fine;

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Learned counsel for the petitioner further submits that the amount of wrongly availed input Tax credit is yet to be ascertained by the authorities.

He submits the offences alleged against the present petitioner are triable by Magistrate. He submits that the amount which has come in the bank account of the petitioner as well as in her close relatives accounts has very well been explained. Counsel for the petitioner submits that the petitioner undertakes to co-operate with the investigating authority as and when called for and any violation in providing any information or document asked for by the departmental authorities may result into the cancellation of liberty of bail granted by this Court.

Per contra, learned Additional Advocate General appearing for the State as well as learned Special Public Prosecutor appearing for the GST Department submit that the investigation is still in progress and will take considerable time to conclude as also the actual transaction of the money has not yet been ascertained. Further, they do not dispute the fact that if the petitioner undertakes to cooperate with the investigation of the case, the benefit of enlargement of bail cannot be seriously opposed by them.



Having regard to the facts and circumstances of the case and upon a consideration of the arguments advanced and the fact that the petitioner being a practising Chartered Accountant and a lady of 27 years is facing incarceration for last more than one month and in view of the undertaking submitted by the petitioner to fully cooperate with the investigating agency and provide the information/documents asked for by the investigating agency, this Court is of the opinion that the bail applications filed by the petitioner deserve to be accepted.

Consequently, the bail applications are allowed. It is ordered that the accused-petitioner **Paridhi Jain D/o Yogesh Jain** arrested in connection with F.I.R. No.205/2019, P.S. Udaimandir, District Jodhpur and FIR No.44/2019, P.S. GST (Goods & Service Tax) Department, District Jodhpur, shall be released on bail; provided she furnishes a personal bond of Rs.10,00,000/- (Rupees: Ten Lac Only) each with two sureties of Rs.10,00,000/- (Rupees : Ten Lac Only) (Out of which one of the surety will be of a close family member) each to the satisfaction of the learned trial court with the stipulation to appear before that Court on all dates of hearing and as and when called upon to do so. She will deposit her passport before the Investigating Authority and will not leave the country without the prior permission of the concerned Court.

**(VINIT KUMAR MATHUR),J**

61-62/praveen/-