

Court No. - 55

Case :- CRIMINAL MISC. BAIL APPLICATION No. - 21843 of 2018

Applicant :- Ranjeet @ Ranjeet Singh

Opposite Party :- Union Of India And 2 Others

Counsel for Applicant :- Satya Dheer Singh Jadaun

Counsel for Opposite Party :- B.K.Singh Raghuvanshi

Hon'ble Vivek Kumar Singh,J.

Supplementary counter affidavit filed by the learned counsel for the complainant today in the Court is taken on record.

Heard Sri Satya Dheer Singh Jadaun, learned counsel for the applicant and Sri B.K.Singh Raghuvanshi, learned counsel for the complainant and Sri Abhinav Prasad, learned A.G.A. for State.

The present bail application has been filed by the applicant with a prayer to enlarge him on bail in Case Crime No. 02 of 2018, under Sections 132(1)(b) of Central Goods and Services Tax Act, 2017, Police Station Sahibabad, District Ghaziabad.

Pursuant to order dated 13.7.2018 a supplementary counter affidavit dated 27.7.2018 has been filed by the opposite party no.2, wherein in paragraph nos.3 it has been stated that still the investigation is going on and the quantum of fraudulent availment of ITC has gone up to Rs.30 crores in the investigation made so far on the basis of false declaration in GSTR-3B and passed on credit more than Rs.30 crores whereas the applicant has produced fake purchases Bills having input tax credit of Rs.3 crore only. It further stated in paragraph no.4 that after follow up searches conducted so far at the premises of the buyers resulted into detection of fraudulent availment of input tax credit on the basis of fake invoices issued from the firm created, controlled and managed by applicant namely Ranjeet to the extent more than Rs.16.57 crore.

The prosecution version as narrated in the first information report is that on the basis of an information of possible evasion of service and Goods and Service Tax Act, the Senior Intelligence Officer, Directorate General of Goods and Services Tax Intelligence, Zonal Unit Meerut conducted a raid at shop No. 10 Aman Banquet, Sector-5 Rajendra Nagar, Sahibabad, Ghaziabad and found one person present in the shop/office, who introduced himself as Ambuj Sharma, caretaker of Shri Ranjeet Singh, the applicant herein. During the search several discrepancies were found in respect of evasion of GST by opening forged firms.

Learned counsel for the applicant submits that the applicant has falsely been

implicated in this case and that as amount of tax evaded or the amount of input tax credit wrongly availed or utilized or the amount of refund wrongly taken does not exceeds two hundred lakh rupees, the offence is non-cognizable and bailable. It is further submitted that no previous sanction was ever taken by from the Commissioner, therefore, entire prosecution is bad in eyes of law in view of Section 132(6) of the Act.

On the other hand learned counsel for the opposite party No.2 as well as learned A.G.A. states that during the search several voter identity cards of different persons, Rs.34,98,500/- in cash, Bill Books containing different signatures, dongles, writing pad, stamps of several companies were recovered and the investigation is still in progress and the amount of tax evasion may exceed several crores.

After hearing the learned counsel for the complainant and learned A.G.A., and after perusing the averments made in the present bail application as well as rejection order, this Court is of the opinion, that learned counsel for the applicant could not point out any good ground for grant of bail to the applicant.

Accordingly, the bail application filed on behalf of the applicant is hereby **rejected**.

The is directed to consider and conclude the trial of the case, most expeditiously, preferably within a period of **six months** in accordance with law, after hearing the concerned parties, without granting unnecessary adjournment to either of the party.

It is clarified that the observations, if any, made in this order are strictly confined to the disposal of the bail application and must not be construed to have any reflection on the ultimate merits of the case.

Order Date :- 6.9.2018

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