



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

S.B. Criminal Miscellaneous Bail Application No. 6304/2021

Abhishek Singhal S/o Shri Ashok Kumar Singhal, Aged About 26
Years, R/o Shastripuram Sector -3 Bharatpur (At Present
Confined At Central Jail Jaipur)

----Petitioner

Versus

Union Of India, Central Goods And Services Tax
Commissionerate Alwar Through Special Pp

----Respondent

For Petitioner(s) : Mr. Jatin Harjai, through V.C.
For Respondent(s) : Mr. Siddharth Ranka, for the Union of
India, through V.C.

HON'BLE MR. JUSTICE INDERJEET SINGH

Order

17/05/2021

1. The present bail application has been filed under Section 439 Cr.P.C. The petitioner has been arrested in connection with case No. IV(06)121/AE/ALWAR/2020 Registered at G.S.T. Commissionerate Alwar for the offence(s) under Section 132(1) (b)/(c)/(f), 4R/20, 132(1)(i) of Central Goods and Services Tax Act, 2017.

2. Counsel for the petitioner submits that the petitioner has been falsely implicated in this matter and the petitioner is a chartered accountant by profession and he is not liable for the

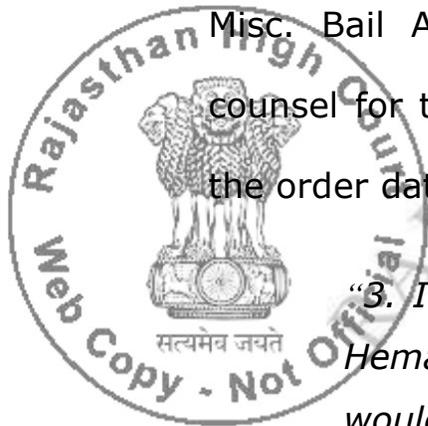


Counsel further submits that co-accused persons have already been released on bail by a Co-ordinate Bench of this Court.

3. Mr. Siddharth Ranka, learned counsel appearing on behalf of the respondent-Department (Union of India) has opposed the bail application and submitted that while arguing the bail application filed on behalf of co-accused Hemant Kumar Singhal, S.B. Criminal Misc. Bail Application No.8676/2020 the arguments raised by counsel for the petitioner has been recorded in para No.3 & 4 of the order dated 04.11.2020, which reads as under:-

“3. It is contended by counsel for the petitioner-Hemant Kumar Singhal that case of the petitioner would not travel beyond Section 132(1)(f) of C.G.S.T. Act, the maximum punishment for which as provided under the Act is only six months. It is contended that petitioner has not created any fake bills/invoices and has not availed or passed on any input tax credit. It is also contended that petitioner has remained in custody for a period of three months. The main accused in this case is Abhishek Singhal, who is absconding.

4. It is also contended that petitioner has appeared before the Authorities and has answered their queries. Petitioner-Hemant Kumar Singhal is pursuing his C.A. Course and his brother is a registered C.A., who is stated to be the main accused and was instrumental in getting GST registration of 38 fake firms. It is only





main accused, who is absconding and he has got registered 38 fake firms. Counsel further submits that allegation against the petitioner is of availment by passing of ITC wrongfully to the tune of Rs.6,36,32,492/- by creating 38 fake firms. Counsel further submits that the petitioner has absconded for about one year.

5. Heard counsel for the parties and perused the record.

6. This bail application filed on behalf of the petitioner deserves to be dismissed; for the reasons, firstly, the petitioner failed to appear before the Department while notices were issued to him, secondly, even after filing of complaint before the learned Trial court, he remained absconded for about one year and thirdly, the petitioner is a chartered accountant, who is master mind of the crime and he has created 38 fake firms and availed ITC wrongfully to the tune of Rs.6,36,32,492/-.

7. In that view of the matter, no case is made out to release the petitioner on bail under Section 439 Cr.P.C.

8. Hence, the present bail application stands dismissed.

(INDERJEET SINGH),J