

IN THE ALLAHABAD HIGH COURT

**Criminal Misc Anticipatory Bail
Application CR PC No.3458 of 2020**

SHAHZAD ALAM

Vs

STATE UP AND ANOTHER

Dinesh Kumar Singh-I, J

Dated: June 26, 2020

Appellant Rep by: Vidya Prakash Singh

Respondent Rep by: G A

GST - The present application for anticipatory bail was filed by the applicant, claiming to have been false implicated by the Trade Tax Officer for offences committed u/s 122 and 132 of the UPGST Act - The applicant claimed to have given out a house on rent to another person, who had evaded payment of taxes - The applicant claimed that the Trade Tax Officer alleged that the applicant too had evaded payment of taxes - The applicant claimed to have no criminal history and was anticipating arrest.

Held - Considering the gravity of the accusation and that the applicant does not have any criminal antecedents and that there is no possibility of his fleeing from justice, the applicant is entitled to anticipatory bail - In the event of arrest, the applicant shall be released till the submission of police report if any under section 173 (2) Cr.P.C. before the competent Court on his furnishing a personal bond of Rs. 50,000/- with two sureties each in the like amount to the satisfaction of the Station House Officer of the police station concerned, subject to conditions - If any of such conditions are defaulted on, the Investigating Officer is at liberty to file appropriate application for cancellation of anticipatory bail granted to the applicant: HC

Bail application allowed

JUDGEMENT

Per: Dinesh Kumar:

1. Heard Sri Vidya Prakash Singh, learned counsel for the applicant, and Sri Rishi Chaddha, learned A.G.A. for the State and perused the record.
2. This anticipatory bail application (under section 438 Cr.P.C.) has been moved seeking bail in Case Crime No. 350 of 2020 under sections 420, 424, 467, 468, 120B IPC and section 122/132 U.P. Goods and Service Tax Act, 2017, Police Station Sihani Gate, District Ghaziabad , during the pendency of the investigation.
3. Submission made by the learned counsel for the applicant is that the applicant has been falsely implicated by the Trade Tax Officer only because in the house, which was given on rent to one Azad Malik, Azad Malik was doing the business of generator. It is further argued that false allegation has been made against the accused-applicant that

he has evaded paying taxes. There is no criminal history against the accused-applicant as has been stated in paragraph no. 22 of the affidavit. He has also annexed 'Kerayanam'. He has apprehension of imminent arrest. If released on bail he would not misuse the liberty and would co-operate with the investigation

4. Learned A.G.A. has vehemently opposed the prayer for granting bail and has argued that said 'Kerayanama' is of go-down and not of the concerned house.

5. Taking into consideration the gravity of accusation, there being no criminal antecedents of the applicant and there being no possibility of his fleeing from justice, without expressing any opinion on the merits of the case, the applicant is entitled to be released on anticipatory bail in this case.

6. In the event of arrest of the applicant **Shahzad Alam** involved in the aforesaid case shall be released on anticipatory bail till the submission of police report if any under section 173 (2) Cr.P.C. before the competent Court on his furnishing a personal bond of Rs. 50,000/- with two sureties each in the like amount to the satisfaction of the Station House Officer of the police station concerned with the following conditions.

(i) the applicant shall make himself available for interrogation by a police officer as and when required;

(ii) the applicant shall not directly or indirectly, make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him/her/them from disclosing such facts to the Court or to any police officer;

(iii) the applicant shall not leave India without the previous permission of the Court and if he has passport the same shall be deposited by him before the S.S.P./S.P. concerned.

7. In default of any of the conditions, the Investigating Officer shall be at liberty to file appropriate application for cancellation of anticipatory bail granted to the applicant.

8. The Investigating Officer is directed to conclude the investigation of the present case in accordance with law expeditiously preferably within a period of three months from the date of production of a copy of this order downloaded from the official website of the Allahabad High Court and verified by the learned counsel for the applicant, independently without being prejudiced by any observation made by this Court while considering and deciding the present anticipatory bail application of the applicant.

9. The applicant is directed to produce a copy of this order downloaded from the official website of the Allahabad High Court and verified by the learned counsel for the applicant, before the S.S.P./S.P. concerned within ten days from today, who shall ensure the compliance of present order.