

2025:PHHC:015075



112

**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**CRM-M-6222-2025  
DECIDED ON: 03.02.2025**

**ROHIT KAPOOR****....PETITIONER****VERSUS****STATE OF PUNJAB****....RESPONDENT****CORAM: HON'BLE MR. JUSTICE SANDEEP MOUDGIL**

Present: Mr. Ritesh Tomar, Advocate,  
Mr. Pritam, Advocate  
for the petitioner.

**SANDEEP MOUDGIL, J (ORAL)****1. Relief sought**

The jurisdiction of this Court has been invoked under Section 482 BNSS, 2023 for grant of anticipatory bail to the petitioner in FIR No.192, dated 17.10.2024, under Sections 406 and 420 of IPC, 1860, registered at Police Station Division No.5, Ludhiana Commissionerate, District Ludhiana.

**2. Brief facts of the case as per the FIR read as under:-**

*“Present FIR has been lodged on a complaint filed by Assistant Commissioner Sales Tax Officer, Ludhiana-1 with averment that 25 letters were received by him from Sale Tax Officers for lodging of FIR against 25 different owners of different Firms on the ground of Tax evasion by them. Tax was assessed under Section 29 Punjab VAT Act 2005 by Excise and Taxation Department for the year 2015-16 against these persons and Firms for sum of rupees more than 21,43,88,194/-. Before assessing the tax Notices were issued to these persons and Firms. Owners of these Firms did not appear before the Tax Officer. They did not deposit / v any document to represent their case. Effort was made in terms of VAT Act, 2005 to recover arrears of Tax for a sum of more than Rs.21.43 Crores. ”*

### 3. Contention

#### On behalf of the petitioner

The learned counsel for the petitioner submits that the petitioner has been falsely implicated in the present case. It is further submitted that the petitioner operated his business, as stated in the FIR, until 2014, after which the shop located at First Floor, Overlock Road, Ludhiana, was closed due to financial losses. The counsel also contends that the petitioner has never received any notices concerning any proceedings initiated by the VAT Department in relation to alleged tax evasion. The petitioner relies on the order dated 29.11.2022 passed in CRM-M-38352-2014 by a co-ordinate Bench of this Court, wherein the FIR involving an identical issue and similar legal questions was quashed.

Notice of motion.

#### On behalf of the State/complainant

On the asking of Court, Mr. Jaspal Singh Guru, AAG Punjab, accepts notice on behalf of respondent/State. He prays for dismissal of the present petition stating that the offence is against State Exchequer, therefore, custodial interrogation of the petitioner is required to recover the documents, which have been manipulated to evade Sales Tax.

### 4. Analysis

Be that as it may, having given a considerable thought to the submissions made hereinabove especially the fact that no incriminating material has been put forth by the prosecution to connect the petitioner with the alleged commissioning of offence and the petitioner is not involved in any other case, meaning thereby he is a person of clean antecedents, this Court is of the considered view that there is no valid or cogent reason to deny the bail to the present petitioner, wherein he has *bona fide* intentions and is ready and willing to

join the investigation and cooperate for furtherance of the same so that the final report can be submitted by the Investigating Agency in time.

5. **Decision**

Hence, the petitioner is directed to be released on anticipatory bail subject to his joining investigation with the Investigating Officer concerned within a period of one week from today, on furnishing of personal/surety bonds to his satisfaction. The petitioner shall also abide by the terms and conditions as envisaged under Section 482(2) of BNSS, which are reproduced below:-

*‘When the High Court or the Court of Session makes a direction under sub-section (1), it may include such conditions in such directions in the light of the facts of the particular case, as it may think fit, including-*

*(i) a condition that the person shall make himself available for interrogation by a police officer as and when required;*

*(ii) a condition that the person 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 from disclosing such facts to the Court or to any police officer;*

*(iii) a condition that the person shall not leave India without the previous permission of the Court;*

*(iv) such other condition as may be imposed under sub-section (3) of section 480, as if the bail were granted under that section.’*

However, it is made clear that in case the petitioner does not comply with the aforesaid direction of joining the investigation within a period of one week, the order passed by this Court today shall automatically stands cancelled.

In the aforesaid terms, the present petition stands allowed.

**(SANDEEP MOUDGIL)**  
**JUDGE**

**03.02.2025**

*Meenu*

*Whether speaking/reasoned*      *Yes/No*

*Whether reportable*              *Yes/No*