



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CRM-M-15831-2025
DECIDED ON: 24.03.2025

SUNIL KUMAR

.....PETITIONER

VERSUS

STATE OF PUNJAB

.....RESPONDENT

CORAM: HON'BLE MR. JUSTICE SANDEEP MOUDGIL

Present: Mr. Manoj Pundir, Advocate and
Mr. Puneet Munjal, Advocate
for the petitioner.

SANDEEP MOUDGIL, J (ORAL)

1. **Relief sought**

The jurisdiction of this Court has been invoked under Section 482 of BNSS, seeking grant of anticipatory bail to the petitioner in FIR No.007, dated 31.01.2025 (Annexure P-1), under Sections 318, 319, 336, 337, 338, 340, 61 of Bhartiya Nyaya Sanhita (BNS) 2023 & 132 of Central Goods and Services Tax Act (CGST), 2017, Registered At Police Station:- Division No. 4, District Ludhiana, Punjab,

2. Prosecution story setup in the present case as per the version in the FIR as under:-

“This time, a complaint vide no. 1251, dated 29-01-2025, 2469/B dated 29.01.2025, 240/PC, dated 31.01.2025 from Dipika Mahajan, State Tax Office Ludhiana 4, against Mr. Sunil Kumar, Prop of FIR M/s Sunil Knitwears has been recived at Police Station, contents of which is as under:- To, the Commissioner of Police, Mini

Secretariat Ferozepur Road, Ludhiana, Subject:- Regarding FIR against accused Mr. Sunil Kumar, proprietor of firm M/s SUNIL KNITWEARS (GSTIN: 03BEPK8981K1ZU) and its for commission of offenses under sections 132 of GST Act. That I, the undersigned, is appointed as State Tax Officer in the department of Excise & Taxation Department, Punjab. 2. That during the scrutiny of official records and verification of facts from concerned quarters it has been found that accused firm M/s SUNIL KNITWEARS is in gross contravention and violation of rules and has caused great loss to the State Exchequer to the tune of Rs 3,15,71,294/-. The details of residential and Principal Place of Business as per records as under:- details, Particulars, Name of the Prop Mr Sunil Kumar, PAN BIEPK8981K, Business Address 450/2, Hazuri Road, Sunil Knitwears, Opp Basant Tower, Ludhiana-141008., Residential Address B-31-2253/8/C1, Gali No 1, Focal Point Geeta Nagar Ludhiana-141008 3. That further the accused firm M/s SUNIL KNITWEARS, Address - 450/2, Hazuri Road, Opp Basant Tower, Ludhiana, Punjab-141008, GSTIN-03BIEPK8981K1ZU, Contact No 9888878024 & 9878314872 having under mention Bank account:- ccount Type current, Account Number 12524011001436, Bank Name Oriental Bank Of Commerce, Address 2594, Main Road, Sunder Nagar, Ludhiana 4. Mr. SUNIL KUMAR, Prop. of the firm has intentionally forged and fabricated the documents and used/manipulated them in order to cause wrongful gain to itself and wrongful loss to the State Exchequer. The related documents are enclosed as follows- (a) Order of Demand DRC-07 (Demand Order). (b) Personal Information (As per GST Portal). (c) Principal Place of Business (As per GST Portal). 5. That the accused prop has committed the

offenses under section 132 of GST Act read with section 4. Section 406, 420, 467, 468 and 471 of IPC, 1860 and liable to be punished for the offences committed by them. 6. It is therefore most respectfully prayed that FIR may kindly be registered against the firm M/s SUNIL KNITWEARS and its proprietor Mr. SUNIL KUMAR under section 132 of GST Act 2017 read with section 406, 420, 465, 467, 468, 471, 120B IPC (U/S 319,318,336,337,338,340, and 61 of BNS 2023) may kindly be registered, in the interests of justice and the State of Punjab.”

3. **Contention**

On behalf of the petitioner

Learned counsel for the petitioner contends that the petitioner has been operating under the name of M/s Sunil Knitwears at 450/2, Hazuri Road, Opposite Basant Tower, Ludhiana, being the proprietor, and has consistently maintained regular accounts for the business. He further contends that the petitioner has been filing GST returns on time, with the purchases made by him and his firm accurately reflected in the vendor's GST R-1 Return, as well as in the GST 2-A and 3-B returns and all due taxes have been paid promptly. It has been further contended that there was no fraudulent activity with the GST department, nor were any documents forged or fabricated, including the Order of Demand (DRC-07), personal information, or details of the place of business.

He further asserts that no specific role has been attributed to the petitioner and that his involvement in the current FIR is merely based on the fact that the account in which the money was transferred by the complainant's husband is registered in his name.

Notice of motion.

On behalf of the State

On the asking of the Court, Mr. Jaspal Singh Guru, AAG, Punjab accepts notice on behalf of the respondent-State, who opposes the grant of anticipatory bail to the petitioner on the ground that the petitioner has caused great loss to the State Exchequer to the tune of Rs.3,15,71,294/-.

4. **Analysis**

Be that as it may, considering the fact that the petitioner has not caused any loss to the State Exchequer as he has been filing GST returns on time, with the purchases made by him and his firm accurately reflected in the vendor's GST R-1 Return, as well as in the GST 2-A and 3-B returns and all due taxes have been paid promptly and the fact that the petitioner is ready and willing to join the investigation and cooperate with the investigating officer concerned, as has been averred in para No.16 of the present petition, this Court is of the considered view that the petitioner deserves the concession of anticipatory bail at this stage.

5. **Relief**

In the light of above, the petitioner is directed to be released on anticipatory bail subject to him 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

24.03.2025

Poonam Negi

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No