

**GIB/RJ/SUMIT DUTTA/20.04.2021/HC-184**

**High Court Category :** Input Tax Credit

**State :** Rajasthan

**Order No.:** GIB/RJ/SUMIT DUTTA/20.04.2021/HC-184

**Name of Entry :**  
SUMIT DUTTA

**Date :** 20-04-2021

**Breif Issue :**

**FACTS AND ISSUE OF THE CASE:**

The petitioner, Sumit Dutta, was an employee in M/s Veto Merchandise and resigned in February 2020. Petitioner has also furnished details to establish that there was actual movement of the goods. It is further contended that co-accused Bhasker Jangir has been given the benefit of bail by this Court. It is contended that offence is punishable by five years imprisonment and is triable by Magistrate.

**Decision of Advance Ruling Authority :**

**DECISION:**

Public Prosecutor has opposed the bail application. It is contended that at the relevant time petitioner was partner in M/s Veto Merchandise and a sum of Rs.47 crore was claimed as Input Tax Credit without any transportation of goods. It is also contended that on the basis of fake bills and invoices input tax credit was passed on to firms which were existing in papers. It is contended that the sum involved is to the tune of Rs.47 crore.

Considering the contentions Criminal Misc. Bail Application is accordingly, rejected.