

GIB/UP/NEERAJ KASYAP/30.04.2021/HC-191

High Court Category : GRANT OF ANTICIPATORY BAIL

State : Allahabad

Order No.: GIB/UP/NEERAJ KASYAP/30.04.2021/HC-191

Name of Entry :
NEERAJ KASYAP

Date : 30-04-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

In this case an anticipatory bail application has been filed on behalf of the applicant - Neeraj Kasyap, seeking anticipatory bail against the summons issued under Section 70 of the Central Goods and Services Tax Act, 2017 by Superintendent of CGST Commissionerate, Gaum Budh Nagar, Greater Noida.

The applicant had only made purchases of certain goods from M/s. G.K. Traders against regular invoices. The purchases were wholly valid and genuine. Yet, the applicant has been summoned under Section under Section 70 of the Central Goods and Services Tax Act, 2017 and is being threatened with arrest.

Having heard learned counsel for the applicant and having perused the record, at present, there is no denial of the fact that inquiry is pending against M/s. G.K. Traders with respect to forged/false invoices prepared and issued by it. The applicant has been summoned only to establish the genuineness or otherwise of the invoices relied upon by the present applicant as may have been issued to him by the said M/s. G.K. Traders.

Even if certain invoices issued by M/s. G.K. Traders are found to be bogus, it may not necessarily lead to either any accusation being made against the applicant or his arrest. Before any accusation is made against the applicant or his arrest is sought in the proceedings against M/s. G.K. Traders, it would have to be the case of the revenue authorities that the applicant had taken benefit of any such fake or bogus invoice, e-way bill etc. issued by M/s. G.K. Traders or he had acted in collusion with M/s. G.K. Traders.

Decision of Advance Ruling Authority :

DECISION:

Perusal of the anticipatory bail application does not bring out any material or reason to

believe that any such inference is being drawn or is being sought to be drawn by the revenue authorities against the applicant, presently. Merely because the applicant has been called upon to participate in the inquiry against M/s. G.K. Traders, does not involve an automatic accusation against the applicant and it also does not involve the risk of his arrest. At present, the applicant claims that he had made genuine purchases from the said M/s. G.K. Traders for which he had made payments and had thereafter sold the goods to third parties.

Accordingly, leaving it open to the applicant to lead such evidence before the revenue authorities, at present, no real apprehension is found to exist of the applicant being arrested - Application rejected.