

GIB/GJ/PUNDRIK RAVINDRABHAI/23.04.2021/HC-197**High Court Category :** GRANT OF BAIL**State :** Gujarat**Order No.:** GIB/GJ/PUNDRIK RAVINDRABHAI/23.04.2021/HC-197**Name of Entry :**
PUNDRIK RAVINDRABHAI TRIVEDI**Date :** 23-04-2021**Breif Issue :****FACTS AND ISSUE OF THE CASE:**

In this case the applicant is facing the charges under sections 132(1)(b)(c)(f)(k)(l) of the Gujarat Goods and Services Act, 2017 and Central Goods and Services Act, for which the maximum sentence is of five years. The applicant is behind bar since 26.01.2020 i.e. for around 15 months. He would further submit that all the co-accused have been enlarged on bail by the trial Court. Mr. Mehta has also taken the Court to the orders of the trial Court, wherein, it is alleged that all the accused have evaded tax by creating fake invoices, however, all the co-accused have been released by the trial Court. He would further submit that, the case of the applicant was not considered by the trial Court on the ground that the investigation is going on.

He would further submit that even the applicant has also preferred an application for releasing him on regular bail being under Section 439 of the Code being Criminal Misc. Application No. 10480 of 2020 before this Court. However, the same was withdrawn on 07.10.2020 on the ground that the investigation was not completed. However, it was observed in the order that it would be open for the applicant to file application, if investigation is not completed within a period of three months. Even, as per the affidavit of the respondent authorities, the investigation is yet not completed. He would further submit that the entire case is relied upon the documentary evidence and therefore the applicant be released on appropriate terms and conditions.

Decision of Advance Ruling Authority :**DECISION:**

Without discussing the evidence in details as well as without going into details, prima facie, this Court is of the opinion that this is a fit case to exercise the discretion to enlarge the applicant on bail. Hence, the application is allowed and the applicant is ordered to be

released on bail in connection with the complaint being ACST/FSU11/ PUNDRIK TRIVEDI/201920/ B64 dated 27.01.2020 and complaint dated 24.03.2020 filed in Criminal Case No. 30267 of 2020 on executing a bond of ? 50,000/- with two local sureties of ? 25,000/- each to the satisfaction of the trial Court and subject to the conditions imposed.

Application allowed.