

GIB/GJ/SUPRIMKUMAR/03.05.2021/HC-202

High Court Category : GRANT OF BAIL

State : Gujarat

Order No.: GIB/GJ/SUPRIMKUMAR/03.05.2021/HC-202

Name of Entry :
SUPRIMKUMAR JITENDRABHAI PATEL

Date : 03-05-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

The case of the prosecution is that the applicant has operated 16 fictitious firms and a tax liability to the tune of ₹ 9,60,47,253/ had been evaded by misusing the registration numbers of various firms. The investigation culminated in complaint Case No.11282 of 2021 which was filed before the Additional Chief Metropolitan Magistrate, Ahmedabad on 04.02.2021.

A close perusal of the complaint prima facie reveals that there are 16 firms, which were part of scrutiny by the investigating agency. As per the case of the prosecution, the applicant is involved in misusing the registration numbers of these 16 firms and the total tax evasion by generating e-way bill without revealing the true identity of the real purchaser or real seller is stated to be ₹96,047253/.

The court has also examined the role and names connected with such firms and prima facie it appears that the applicant is involved in four firms viz: Meet Traders(₹ 39,39,864/ tax evaded), Ravi Enterprise (₹ 40,14,306/ tax evaded), V.S. Trading (₹ 38,06,024/ tax evaded) and Vikas Enterprise (₹ 38,99,983/ tax evaded). Except these four firms nothing is pointed to this Court with regard to the complicity of the applicant in generating e-way bills of other firms. The total tax evasion of these four firms comes to ₹ 1,60,00,000/ approx. The applicant is also ready and willing to deposit some of the amount as per the instructions received by learned advocate Mr.Pandya from the applicant.

Decision of Advance Ruling Authority :

This Court has considered following aspects;

1. The role attributed to the accused;
2. The applicant is aged around 30 years;
3. The applicant is under the judicial custody since 07.12.2020.
4. Prima facie, it appears that the complicity of the applicant in generating e-way bills for

evading the tax by misusing registration number is in four firms instead of 16 firms, and total tax evasion comes to ? 1,60,0000/ aprox.

5. The investigation is over as the complaint is already filed apropos the applicant;
6. The offence is punishable with maximum of 5 years imprisonment.

Taking into consideration the facts of the case, nature of allegations, gravity of offences, role attributed to the accused, without discussing the evidence in detail, at this stage, this Court is inclined to grant regular bail to the applicant - Bail application allowed.