

**GIB/MH/KRISHNA MURARI SINGH/06.05.2021/HC-221****High Court Category :** GRANT OF BAIL**State :** Maharashtra**Order No.:** GIB/MH/KRISHNA MURARI SINGH/06.05.2021/HC-221**Name of Entry :**  
KRISHNA MURARI SINGH**Date :** 06-05-2021**Breif Issue :****FACTS AND ISSUE OF THE CASE:**

In this case the petitioner was Chairman and Managing Director of company and search and seizure had been carried out on the premises of company. The summons issued to him on various dates and he attended all summons except one while he had undergone angioplasty. On last date of summon, he was arrested and produced before Court seeking remand. He filed application for bail. There were allegations that he had not deposited with the government tax collected to the tune of Rs. 6,30,00,000. The Magistrate had rejected the bail application of the petitioner and later on, the remand was extended. He filed writ petition contending that his arrest was illegal and despite cooperation and payment, he was been put under arrest for alleged non-payment of GST and alleged illegal availment of ITC.

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

The court having regard to factual position that the petitioners therein had responded to the summons and attended the dates, in the circumstances found that there could not have been justification to arrest the petitioner. Apart from that the court also found that there had not been any evidence about petitioner's tampering with the documents or trying to influence the witnesses, observing that mere allegation is not sufficient. The court also went on to consider section 167 and had considered that under said provision a person cannot be kept in detention beyond a total period of 60 days where investigation relates to offence punishable with imprisonment for a term not less than 10 years and that the Magistrate is authorized to detain beyond 15 days period if satisfied that the grounds are made out. However, he would not be able to authorize detention for a total period exceeding 60 days.

In the present matter, petitioner has filed an affidavit dated 28.04.2021 that he has already paid an amount of ? 45,00,000/- and that he would deposit ? 5,00,00,000/- under protest

towards the alleged amount of tax evasion to demonstrate bona fides and that it would be subject to, adjudication of the amounts alleged and rights and remedies of the petitioner.

Bail application allowed subject to conditions imposed.