

**GIB/RJ/KEWAL CHAND JAIN/18.05.2021/HC-245****High Court Category :** GRANT OF BAIL**State :** Rajasthan**Order No.:** GIB/RJ/KEWAL CHAND JAIN/18.05.2021/HC-245**Name of Entry :**  
KEWAL CHAND JAIN**Date :** 18-05-2021**Breif Issue :****FACTS AND ISSUE OF THE CASE:**

In this case the petitioner submits that the petitioner has been falsely implicated in this matter and the challan has been filed before the competent court of jurisdiction. Counsel further submits that the provisions of the Central Goods and Service Tax Act, 2017 have not been followed in this case. Counsel further submits that the maximum sentence provided for the alleged offence under the Act is 5 years. Counsel further submits that to show his bona fides, the petitioner has already deposited Rupees One Crore Fifty Four Thousand under protest and the petitioner is 68 years old person and due to ongoing Covid-19 problem, the trial is not proceeding and the petitioner is behind the bars since 25.02.2021. Counsel further submits that the demand is of ? 9.32 Crores, therefore the offence is non-bailable and cognizable and upto Rupees Five Crores the offence is bailable and lastly prayed that the petitioner be released on bail.

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

The present bail application deserves to be allowed for the reasons; firstly, the maximum sentence provided for the alleged offence under the Act is 5 years; secondly, there is no apprehension, if any, shown by the respondent-department about the accused-petitioner of running away, or tempering or influencing the witnesses in any manner; thirdly, challan has already been presented in the court and due to ongoing Covid-19 problem, the trial is not proceeding; fourthly to show his bona fides the petitioner has already deposited Rupees One Crore Fifty Four Thousand with the department and lastly the petitioner is a 68 years old person and he is not required for any custodial interrogation/investigation.

Petitioner be admitted to regular bail subject to satisfaction of the trial Court - Petition allowed.