



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

S.B. Criminal Miscellaneous Bail Application No. 2555/2022

Sohan Singh Rao S/o Late Shri Daulat Singh Rao, Aged About 61
Years, R/o Kalpatru Friends Colony Lalbagh Nathdwara
Rajsamand Raj. (At Present Lodged In Central Jail Jaipur)

-----Petitioner

Versus

Union Of India, Through Special Pp

-----Respondent



For Petitioner(s) : Mr. V. R. Bajwa, Senior Adv. with
Mr. Rishabh Sancheti, Adv. &
Mr. Snehdeep Khyaliya, Adv.
For Respondent(s) : Mr. Kinshuk Jain, Senior Standing
Counsel for DGGI

HON'BLE MR. JUSTICE NARENDRA SINGH DHADDHA

Order

ORDER RESERVED ON :: 22/03/2022
ORDER PRONOUNCED ON :: 24/03/2022

1. The present bail application has been filed under Section 439 Cr.P.C. arising out of file No.DGGI/INV/GST/2916/2021-Gr-K-O/o DD-DGGI/RU-Udaipur, relating to offence punishable under Sections 132 (1)(A), (F),(H),(I),(L) of Central Goods and Services Tax Act, 2017.

2. Learned senior counsel for the petitioner submits that the petitioner has been falsely implicated in this case. He is a simply Director in the M/s Miraj Products Private Limited. He is behind the bars since 13.01.2022. Learned senior counsel for the petitioner also submits that in first complaint, there was not a single word regarding alleged offence against the petitioner. Learned senior counsel for the petitioner further submits that in supplementary



complaint, only allegation of the offence based on the statement of the petitioner. Learned senior counsel for the petitioner also submits that the petitioner had retracted from the statement. Learned senior counsel for the petitioner further submits that the case of the petitioner is similar to the case of **Dananjay Singh Versus Union Of India** in which this Court has granted bail to the Dananjay Singh. Learned senior counsel for the petitioner also submits that the Hon'ble Apex Court has granted bail to the Vinaykant Ameta. So, as a matter of parity, petitioner be enlarged on bail.

Learned senior counsel for the petitioner further submits that in initial complaint, allegation was against the Vinaykant Ameta not against the petitioner. Learned senior counsel for the petitioner also submits that the respondent's department does not have adequate data for evasion of tax of Rs.869 Crores. Learned senior counsel for the petitioner further submits that the case against the petitioner is on surmises and conjectures. Learned senior counsel for the petitioner also submits that maximum punishment in this case is 5 years and case against the petitioner is triable by Magistrate. Learned senior counsel for the petitioner further submits that the department had not seized any unaccounted bill regarding packaging of tobacco in the premises. Learned senior counsel for the petitioner also submits that they had deposited the amount of Rs.100 Crores and also going to deposit another amount of Rs.100 Crores. Offence against the petitioner is compoundable. Learned senior counsel for the petitioner further submits that provision of Section 173(8) Cr.P.C. is not applicable in this case and Department had not taken



leave from concerned Court for further investigation. Conclusion of trial may take long time. So, the petitioner be enlarged on bail.

3. Learned senior counsel for the petitioner has placed reliance upon the following judgments: **(1) Tarun Jain Vs. Directorate General of GST Intelligence DGGI (Bail AppN.3771/2021 and Crl.M.A.16552/2021) decided on 26.11.2021; (2) Dananjay Singh Vs. Union Of India in S. B. Criminal Miscellaneous Bail Application No.18825/2021 decided on 05.02.2022; (3) Naresh Chandra Jajra Vs. Union Of India in S. B. Criminal Miscellaneous Bail Application No.1914/2022 decided on 25.02.2022; (4) M/s. Dhariwal Products Vs. Union of India and ors. in D. B. Civil Writ Petition No.2189/2022; (5) Ronak Kumar Jain Vs. Union of India in S.B. Criminal Miscellaneous Bail Application No.16083/2021 decided on 04.10.2021; (6) Lakshya Agarwal Vs. DGGI Jaipur Zonal Unit and anr. in S.B. Criminal Miscellaneous Bail Application No.20392/2021; (7) Shri Amit Agrawal and Anr. Vs. Union Of India in S. B. Criminal Miscellaneous (Petition) No.5809/2021; (8) Khekh Ram and Ors. Vs. NCB and Ors. In Criminal Appeal No.450/2016 and 38 of 2017 decided on 29.12.2017; (9) Yogesh Mittal Vs. Enforcement Directorate in bail Application No.1165/2017 decided on 16.01.2018; (10) Shobha Ram Vs. State Of U.P. reported in 1992 CRI. L.J. 1371 and (11) Yunis Vs. State of U. P. reported in 1999 CRI.L.J. 4094.**

4. Learned Senior Standing Counsel has opposed the arguments advanced by learned counsel for the petitioner and submitted that the petitioner and Vinay Kant Ameta were working



as Director in M/s Miraj Products Private Limited. He is responsible for the tax evasion. Learned senior standing counsel for the respondent also submitted that as per Investigation, total tax evasion of Rs.869 Crores. Learned senior standing counsel for the respondent further submitted that M/s Miraj Products Private Limited had created the fake firm for tax evasion. Learned senior standing counsel for the respondent also submitted that case of the petitioner is not similar to the case of **Dananjay Singh Vs. Union Of India**. Learned senior standing counsel for the respondent further submitted that case of the petitioner is similar to **Vinaykant Ameta Vs. Union Of India** and bail application filed by the Vinaykant Ameta was dismissed by this Court. Learned senior standing counsel for the respondent also submitted that the Hon'ble Apex Court had granted the bail of Vinaykant Ameta on depositing of Rs.200 crores. Learned senior standing counsel for the respondent further submitted that if the petitioner is ready to deposit evasion of tax with penalty then he has no objection in granting the bail. Learned senior standing counsel for the respondent also submitted that department had summoned the various persons of the M/s Miraj Products Private Limited Group for investigation but they had not turned up for investigation till today. So, on account of gravity of offence, bail be dismissed.

5. Learned senior standing counsel for the respondent has placed reliance upon the following judgments: **(1) Mahender Mangal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.13041/2021; (2) Lalit Goyal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 13042/2021; (3) Raj Kumar Sharma Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.**



11339/2021; (4) Rishiraj Swami Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.11286/2021;
(5) Anil Kumar Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.10608/2021; (6) **Abhishek Singal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 6304/2021;** (7) **Ramchandra Vishnoi Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.13104/2021;** (8) **Vinaykant Ameta Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 18243/2021;** (9) **Ashok Kumar Sihotiya Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 9808/2021;**(10) **Mahendra Saini Vs. State Of Rajasthan in S.B. Criminal Miscellaneous Bail Application No. 7564/2021;** (11) **Sumit Dutta Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.5371/2021;**(12) **Nimmagadda Prasad Vs. CBI reported in (2013) 7 SCC 466;** (13) **Rajesh Goyal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.726/2011;** (14) **Ram Narain Popli Vs. CBI reported in 2003(1) SCR 119;** (15) **Serious Fraud Investigation Office Vs. Nittin Johari and Anr. In Criminal Appeal No.1381/2019 decided on 12.09.2019;** (16) **P. V. Ramana Reddy Vs. Union Of India & Ors. In SLP (Crl) No.4430/2019 decided on 27.05.2019;** (17) **P. V. Raman Reddy Vs. Union Of India in Writ Petition No.4764/2019 and other connected cases decided on 18.04.2019 by Telegna High Court;** (18) **State Of Gujarat Vs. Mohanlal Jitamalji Porwal reported in (1987) 2 SCC 364;** (19) **Himani Munjal Vs. Union Of India in S.B. Criminal Miscellaneous**



Bail Application No. 10350/2018; (20) Mukat Behari Sharma Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 1238/2019; (21) Smt. Amal Mubarak Salim Al Reiyami Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 1870/2015 decided on 26.03.2015; (22) Prasanta Kumar Sarkar Vs. Ashis Chatterjee & Anr. In Criminal Appeal No.2086/2010 decided on 29.10.2010; (23) Bharat Raj Punj Vs. Commissioner Of Central Goods and Service Tax in S.B. Criminal Writ No.76/2019 decided on 12.03.2019; (24) Suresh Sharma Vs. State Of Rajasthan in S.B. Criminal Miscellaneous Bail Application No.7225/2014 decided on 26.06.2014 (25) Syed Mohammad Zama Vs. State Of Rajasthan in S.B. Criminal Miscellaneous Bail Application No. 11193/2014 decided on 05.01.2015; (26) P Chidambaram Vs. Directorate Of Enforcement reported in (2019) 9 SCC 24; (27) Ajaj Ahamad Vs. State Of Odisha (CGST) reported in 2021 (53) G.S.T.L. 390 (Ori.); (28) Prakash Chandra Purohit Vs. Union Of India and Ors. In D. B. Civil Miscellaneous Stay Petition No.2754/2022; (29) Raj Kumar Daitapati Vs. Director Enforcement in S. B. Criminal Miscellaneous Bail Application No.16124/2021 decided on 11.11.2021; (30) Wasim Qureshi Vs. State Of Rajasthan in S. B. Criminal Miscellaneous Bail Application No.10921/2020 decided on 15.01.2021; (31) Vinay Kant Ameta Vs. Union Of India in Criminal Appeal No.60/2022 decided on 10.01.2022; and (32) Mahender Mangal Vs. Union Of India.



6. I have considered the arguments advanced by learned counsel for the petitioner as well as learned counsel for the respondent.

7. It is admitted position that the petitioner and Vinaykant Ameta were Director in M/s Miraj Products Private Limited. As per the prosecution story, they had evaded tax of Rs. 869 Crores. GST department had seized one truck which was being unloaded at their premises. The Hon'ble Apex Court in various pronouncement held that the economic offender should not be dealt as general offender because economic offenders run parallel economy and they are serious threat to the national economy. Case of the petitioner is similar to the ***Vinaykant Ameta Vs. Union Of India*** and bail of the Vinaykant Ameta was dismissed by this Court and Hon'ble Apex Court had granted the bail of Vinaykant Ameta on depositing of Rs.200 Crores. So, after considering the submission put-forth by learned counsel for the parties and in the facts and circumstances of the present case and also looking to the seriousness of the offence(s) alleged against the petitioner without expressing any opinion on the merits of the case, I do not consider it a fit case to enlarge the petitioner on bail under Section 439 Cr.P.C.

8. Hence, the bail application stands dismissed.

(NARENDRA SINGH DHADDHA),J

Gourav/03