

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

S.B. Criminal Miscellaneous IInd Bail Application No. 6318/2024

Anil Kumar S/o Ramniwas, Aged About 40 Years, R/o Ward No. 4, Brahmin Mohalla, Kharkhuda, Sonipat, Haryana. (Presently In Central Jail, Jaipur).

-----Petitioner

Versus

Union of India, Through Intelligence Officer, Office Of Directorate General Of Commodity And Tax Intelligence Jaipur Zonal Unit, Jaipur.

-----Respondent

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For Petitioner(s)	:	Mr. Kartik Dabas Mr. Pranam Swami Mr. Yugansh Sharma
For Respondent(s)	:	Mr. Kinshuk Jain, Sr. Standing Counsel with Mr. Saurabh Jain & Mr. Jai Upadhyay

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**HON'BLE MR. JUSTICE PRAVEER BHATNAGAR**

**Order**

<b><u>Reserved on</u></b>	<b>::</b>	<b><u>26/07/2024</u></b>
<b><u>Pronounced on</u></b>	<b>::</b>	<b><u>31/07/2024</u></b>

1. The instant second bail application has been filed under Section 439 Cr.P.C. on behalf of accused-petitioner. The petitioner has been arrested in connection with case No.DGGI/INV/122/2023-GR-F O/O ADG-DGGI-ZU Jaipur for the offence(s) under Sections 132(1)(B)(C)(F) and (1) of Central Goods and Services Tax Act, 2017 (for short 'CGST Act').

2. The Hon'ble Apex Court, vide its order dated 22.03.2024, dismissed the Special Leave Petition (for short 'SLP') filed against the first bail order passed by this Court and granted liberty to the

petitioner to file a separate application for grant of bail after some time or in case of change in circumstances.

3. Learned counsel for the petitioner contends that the petitioner was illegally detained, and the trial court did not consider the judgments passed in **Satender Kumar Antil vs. Central Bureau of Investigation & Anr:** (2021) 10 SCC 773; **Dataram Singh vs The State of Uttar Pradesh:** (2018) 3 SCC 22 & **Arnesh Kumar vs State of Bihar:** (2014) 8 SCC 273.

4. It is also contended that the maximum punishment for the alleged offence(s) is five years. The petitioner has been involved in the present matter at the instance of the main accused, Ashutosh Garg. It is also contended that the accused, Ashutosh Garg, has been enlarged on bail by the Hon'ble Apex Court vide order dated 26.07.2024, and the petitioner's case is in parity with the case of Ashutosh Garg. It is also vehemently argued that the petitioner has been in custody for nine months and is entitled to bail for prolonged incarceration.

5. *Per contra*, learned Senior Standing Counsel appearing for the Union of India (for short 'UOI') has vehemently opposed the present second bail application. It is contended that the case of Ashutosh Garg is entirely different from that of the present petitioner. This Court, vide order dated 19.02.2024, dismissed the petitioner's first bail application after passing a detailed order. It is also contended that no new facts have come into the picture after the passage of the said order. After dismissing the first bail application, the petitioner failed to point out the new circumstances. It is also contended that the Hon'ble Apex Court, in the SLP, preferred by the petitioner against the order of his first

bail application, dismissed the SLP of the present petitioner, vide order dated 22.03.2024.

6. Learned Counsel for the respondent also points out that it is alleged against the petitioner that he issued fake bills for seven firms he managed and claimed fake Input Tax Credit (for short 'ITC') by issuing counterfeit bills. It is also alleged against the petitioner that he opened four fake firms and issued fake bills without supplying the goods. It is also alleged against the petitioner that he caused a loss of Rs.20,28,40,841/- to the Government by issuing good-less invoices, and this fact has been dealt with in detail in the first bail order passed by this Court on 19.02.2024. It is also submitted that the first bail application was dismissed after filing the charge sheet, and after that, no new facts have arrived; therefore, the petitioner's second bail application deserves dismissal.

7. Heard and perused the material available on record.

8. Vide order dated 19.02.2024, the first bail application of the present petitioner-Anil Kumar, for the offence(s) under Sections 132 (1) (b) (c) (f) and (I) of CGST Act, 2017, was dismissed on merits. The Hon'ble Apex Court also dismissed the SLP preferred against the order dated 19.02.2024. It is alleged against the petitioner that he created seven fake companies, issued fake good-less invoices, and took credit of Rs.20,28,40,841/- causing loss to the Government. The first bail application was dismissed at the stage of the charge sheet, and after that, no new facts have arrived before this Court to entertain the present second bail application. The case of Ashutosh Garg is entirely different from

the matter of the present petitioner, as a separate charge sheet has been produced against Ashutosh Garg.

9. Therefore, considering the submissions by learned counsel for the parties and the seriousness of the offence(s) alleged against the petitioner, the petitioner's second bail application deserves to be dismissed.

10. In view of the above, the second bail application filed on behalf of accused-petitioner under Section 439 of Cr.P.C., is hereby dismissed.

(PRAVEER BHATNAGAR),J

Rahul Joshi