

IN THE HIGH COURT OF ORISSA AT CUTTACK

BLAPL No.6498 of 2021

Ajaj Ahamad **Petitioner**
Mr. Asok Mohanty, Sr. Adv.
-versus-
State of Odisha (CGST) **Opp. Party**
Mr. Choudhury Satyajit Mishra,
SSC for CGST

CORAM:
JUSTICE S.K. PANIGRAHI

Order
No.

ORDER
04.04.2022

11. **1.** This matter is taken up through hybrid mode.
- 2.** Mr. Asok Mohanty, learned Senior Counsel for the petitioner and Mr. Choudhury Satyajit Mishra, learned Senior Standing Counsel for the opposite party/CGST are present. Judgment prepared in separate sheets is delivered and pronounced in open Court in presence of learned counsels for the parties, and the order is passed accordingly as follows:-
- 3.** Having regard to the entire facts and circumstances of the case, especially the fact that the bread earning son of a family has been in custody for over a year now I do not find any justification for detaining the Petitioner in custody for any longer. As a side note, it is observed that more and more such cases are brought to the fore where the mere pawns who have been used as a

part of larger conspiracy of tax fraud have been brought under the dragnet by the prosecution. It is perhaps time that the prosecution will do well to follow the trial upstream and bring the “upstream” parties who are the ultimate beneficiaries who are the gainers in these evil machinations.

4. In view of the above discussion, it is directed that the Petitioner be released on bail by the court in *seisin* over the matter in the aforesaid case on such terms and conditions as deemed fit and proper by him/ her with the following conditions:

(i) The Petitioner shall co-operate with the trial and shall not seek unnecessary adjournments on frivolous grounds to protract the trial;

(ii) The Petitioner shall not directly or indirectly allure or make any inducement, threat or promise to the prosecution witnesses so as to dissuade them from disclosing truth before the Court;

(iii) In case of his involvement in any other criminal activities or breach of any other aforesaid conditions, the bail granted in this case may also be cancelled.

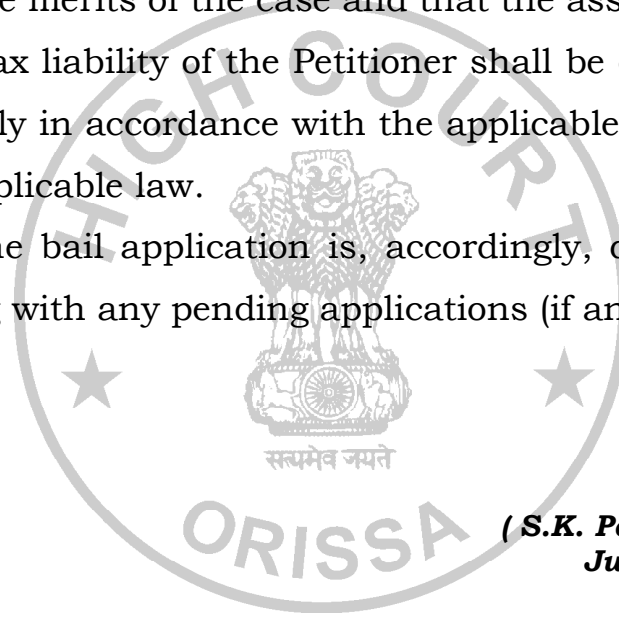
(iv) The Petitioner shall submit his passports, if any, before the learned trial court and shall

not leave India without prior permission of this Court.

(v) Any involvement in similar offences of under the GST Act will entail cancellation of the bail.

5. With the above directions, the instant bail application is allowed. However, expression of any opinion hereinbefore may not be treated as a view on the merits of the case and that the assessment of the tax liability of the Petitioner shall be carried out strictly in accordance with the applicable provisions of applicable law.

6. The bail application is, accordingly, disposed of along with any pending applications (if any).



**(S.K. Panigrahi)
Judge**