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**IN THE HIGH COURT OF MADHYA PRADESH
AT JABALPUR
BEFORE
HON'BLE SHRI JUSTICE VISHAL DHAGAT
ON THE 10th OF JANUARY, 2024**

DEEPAK SINGHAL S/O SHRI GOPAL SINGHAL, AGED
ABOUT 43 YEARS, OCCUPATION: BUSINESSMAN R/O 52
DAYANAND MARG NEEMACH (MADHYA PRADESH)

.....APPLICANT

(BY SHRI MANIKANT SHARMA - ADVOCATE)

THE STATE OF MADHYA PRADESH THROUGH POLICE
STATION ATS, DISTRICT BHOPAL (MADHYA PRADESH)

.....RESPONDENTS

(BY SHRI NARENDRA CHOURASIA - GOVERNMENT ADVOCATE)

*This application coming on for admission this day, the court passed the
following:*

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This is **first** application filed by the applicant under Section 439 of the Code of Criminal Procedure for grant of regular bail relating to FIR No.61/2022 registered at Police Station-A.T.S. District-Bhopal (MP) for the offence under Sections 420, 467, 468, 471 of the IPC.

2. Learned counsel appearing for the applicant submitted that applicant is in jail since 07.10.2023. Applicant is innocent and has falsely been implicated in the case. It is submitted that appellant was enlarged on bail in connection with Crime No.62/2022. Allegation in this crime number is similar to that of said crime number. Applicant is a businessman. As per prosecution case, he earned

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wrongful gain by input tax credit. Offence is said to have been committed under Section 132 of the GST Act which is punishable upto three years of imprisonment. Applicant is ready to deposit Rs.7,11,953/- under protest which may be subject to final judgment which will be passed by the trial Court in the case. In these circumstances, he prayed that applicant may be released on bail.

3. Learned Government Advocate appearing for the State opposed the application for grant of bail. It is submitted that applicant is having more than one firm in which applicant has illegally gained money by misusing the scheme of the Government of input tax credit. Applicant has also wrongfully gained in respect of Company Agrawal Axim. In these circumstances, application deserves to be dismissed.

4. Heard the counsel for the parties.

5. As per prosecution story, applicant is having a firm namely Surajmal Chandmal and he has evaded payment of tax of Rs.7,11,953.61/-. Applicant is in jail since 07.10.2023. During course of argument, it cannot be pointed out that firm Agrawal Axim belongs to applicant. Applicant is ready to deposit Rs.7,11,953/- under protest before the trial Court. Applicant is an income taxpayer. There is no likelihood that applicant will abscond from law. Investigation is complete and charge sheet has been filed.

6. Considering aforesaid facts and circumstances of the case, without commenting on the merits of the case, bail application stands **allowed** on following condition :

1. Applicant will deposit Rs.7,11,953/- (Rs.Seven Lacs Eleven Thousand Nine Hundred Fifty Three Only) under protest before trial Court. Amount which will be deposited by the applicant

shall be kept in FDR and same will be subject to final judgment passed by the trial Court.

7. It is directed that the applicant shall be released on bail on aforesaid condition on furnishing personal bond of **Rs.50,000/- (Rs. Fifty Thousand Only)** with one solvent surety in the like amount to the satisfaction of the trial Court concerned for his regular appearance before Court on all such dates as may be fixed in this regard during pendency of trial.

8. The applicant shall also abide by the following conditions of Section 437 (3) of Cr. P. C. as under:-

(a) that such person shall attend in accordance with the conditions of the bond executed under this Chapter;

(b) that such person shall not commit any offence similar to the offence of which he is accused, or suspected of the commission of which he is suspected and;

(c) that such person shall not directly or indirectly make any inducement, threat or promise to any person acquainted with the facts of the case as to dissuade him from disclosing such facts to the Court or to any police officer or tamper with the evidence.

C.C. as per rules.

(VISHAL DHAGAT)
JUDGE

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