

IN THE HIGH COURT OF JHARKHAND AT RANCHI
A.B.A. No. 2096 of 2024

Satya Prakash Singh, aged about 48 years, s/o Guru Govind Singh Azad, r/o House No.7, Road No.1, Laxmi Nagar, Telco, Birshnagar, P.O.-Chotta Gobindpur, P.S.-Gobindpur, Dist.-East Singhbhum, Jamshedpur-831004

... Petitioner

Versus

1. The State of Jharkhand
 2. Joint Commissioner, GST Jamshedpur, Office of the Commissioner, GST & CX Commissionerate Office, Outer Circular Road, Bistupur, P.O.+P.S.-Bistupur, Dist.-East Singhbhum, 83100
- ... Opposite Parties

CORAM: HON'BLE MR. JUSTICE ANIL KUMAR CHOUDHARY

For the Petitioner	: Mr. Amit Kr. Das, Advocate
For the State	: Mr. Pankaj Kumar, P.P.
For O.P. No.2	: Mr. Ranjan Kumar, AC to Sr. SC I

Order No.11 Dated- 20.01.2025

Heard the parties.

Apprehending his arrest, the petitioner has moved this Court for grant of privilege of anticipatory bail in connection with Telco P.S. Case No.104 of 2018 (G.R. No. 2027 of 2018) registered under sections 406/420/468/471/120B of the Indian Penal Code and under Section 132 (1) (b)/131 (1) (e)/132 (1) (1) of Jharkhand Goods and Services Tax (JGST).

The Learned counsel for the petitioner submits that the allegation against the petitioner is that the petitioner is a tax practitioner and in connivance with the co-accused has facilitated for registration of a proprietary firm on the basis of fake and vague documents for evading huge tax of government. It is further submitted that the allegations against the petitioner are all false and drawing attention of this Court to the FIR of the case the petitioner admits that he facilitated GST registration of the co-accused in the name and style of P.K. Traders. It is next submitted that it is neither the duty nor the responsibility of the petitioner to verify the documents which were furnished by his client to him

and Mr. Pankaj Singh who was representing P.K. Traders went away after taking away all the documents after registration of the said proprietary firm. It is then submitted that Input Tax Credit (ITC) is against the co-accused and there is no allegation against the petitioner of having any share of the same. It is also submitted that the petitioner is still an Advocate by profession and established tax practitioner, hence there is no chance of his absconding. It is then submitted that the petitioner undertakes to furnish sufficient security including cash security and also undertakes to cooperate with the investigation of the case. Hence, it is submitted that the petitioner be given the privilege of anticipatory bail.

Learned P.P. and the learned counsel for the opposite party no.2 opposes the prayer for grant of anticipatory bail.

Considering the submissions of the counsels and the fact as discussed above, I am of the opinion that it is a fit case where the above named petitioner be given the privilege of anticipatory bail. Hence, in the event of his arrest or surrender within a period of six weeks from the date of this order, he shall be released on bail on depositing cash security of Rs. 50,000/- and on furnishing bail bond of Rs. 25,000/- (Rupees Twenty Five Thousand) with two sureties of the like amount each to the satisfaction of learned J.M. 1st Class, Jamshedpur, in connection with Telco P.S. Case No.104 of 2018 (G.R. No. 2027 of 2018) with the condition that the petitioner will cooperate with the investigation of the case and appear before the Investigating Officer as and when noticed by him and will furnish his mobile number and a copy of his Aadhar Card in the court below with the undertaking that he will not change his mobile number during the pendency of the case subject to the conditions laid down under Section 438 (2) of Cr.P.C.

(Anil Kumar Choudhary, J.)