Ashu Gupta v. State of Haryana

Second regular bail in an FIR for forged invoices and fake ITC where Section 132 of the GST Act was added to IPC offences.

Date of Order: March 3, 2023
Case Law No: GIB-PHHC-2023-17
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

The FIR of 09.08.2019 at Panchkula was under Sections 420, 467, 468 and 471 IPC, with Section 132 GST added on 12.04.2022. The petitioner's firm "Recycle With Us" was alleged to have made sales of about Rs 33.68 crore and taken ITC of Rs 2.68 crore on fictitious billing. He had been in custody for about a year, and his earlier bail petition had been withdrawn.

Final Verdict

The Court held that **the IPC offences and the GST offences are separate and distinct, so the FIR is maintainable**, and that Section 467 IPC (forgery of valuable security) carries punishment up to life imprisonment. There was no change in circumstances since the earlier petition was withdrawn. Considering the gravity of the offence, the quantum, and the risk of tampering with witnesses, the Court found no ground for bail.

The second bail petition was dismissed.

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