Vishal v. State of Haryana

Whether an FIR for a non-existent firm and paper transactions can be quashed on the plea that only the GST Act applies.

Date of Order: October 31, 2025
Case Law No: GIB-PHHC-2025-76
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

FIR No. 475 of 20.10.2020 at Gohana City was registered under Section 11 of the Central Sales Tax Act and Sections 420, 467, 468 and 471 IPC on a complaint of the Excise and Taxation Officer that a firm, Bhagwati Traders, was non-existent and had only paper transactions. The petitioner asked for quashing, saying the facts, if any, fall under Section 132 of the GST Act.

Final Verdict

The Court held that **quashing is an exception and the Court cannot hold a mini-trial at this stage.** Whether the facts fall under the IPC or under Section 132 of the GST Act cannot be decided at this stage, because it depends on the evidence led at trial.

The petition was dismissed, with liberty to the petitioner to raise these pleas before the trial court.

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