

IN THE HIGH COURT OF JHARKHAND AT RANCHI
A.B.A. No. 1210 of 2024

Renu Singh **Petitioner**
Versus
The State of Jharkhand **Opposite Party**

CORAM : HON'BLE MR. JUSTICE RONGON MUKHOPADHYAY

For the Petitioner : Mr. Nitin Kr. Pasari, Advocate
For the State : Mr. Manoj Kumar, G.A.-III

06/30.08.2024 Heard Mr. Nitin Kr. Pasari, learned counsel for the petitioner and Mr. Manoj Kumar, learned G.A.-III for the State.

The petitioner has prayed for grant of anticipatory bail, as she is apprehending her arrest in connection with Telco P.S. Case No. 104/2018, corresponding to G.R. Case No. 2027/2018.

It has been alleged that one M/s. P.K. Traders at Telco, Jamshedpur being a non-existent Firm/Entity carried out transactions and claimed an amount of Rs. 7.23 Crores by way of Input Tax Credit without there being actual movement of goods and as such has defrauded the government exchequer of due taxes.

It appears that the petitioner has been implicated being one of the beneficiaries of the Input Tax Credit.

Submission has been advanced by the learned counsel for the petitioner that for the same set of allegations another First Information Report was instituted at Bokaro being Bokaro Steel City P.S. Case No. 121/2018 which had already been quashed by this Court in Cr.M.P. No. 3318 of 2019. It has also been submitted that the order of assessment was challenged in W.P.(T) No. 91 of 2021 and W.P.(T) No. 94 of 2021 in which this Court had quashed the demands raised against the petitioner and remanded the matter back to the assessment authority. Learned counsel, therefore, submits that in the background facts and

circumstances of the case the petitioner deserves the privilege of anticipatory bail.

Mr. Manoj Kumar, learned G.A.-III for the State has opposed the prayer for anticipatory bail of the petitioner and has submitted that the petitioner has given a wrong account number to GST Officials.

Regard being had to the background facts of the case, in which, the assessment has already been quashed and the matter has been remanded back to the assessment authority apart from the quashment of the criminal case instituted in Bokaro Steel City relating to a similar nature of offence, I am inclined to extend the privilege of anticipatory bail to the petitioner. The petitioner accordingly is directed to surrender before the learned court below within a period of four weeks and on her surrender, she shall be released on bail on furnishing bail bond of Rs. 10,000/- (Rupees Ten Thousand only) with two sureties of the like amount each to the satisfaction of learned Judicial Magistrate, Jamshedpur in connection with Telco P.S. Case No. 104/2018, corresponding to G.R. Case No. 2027/2018, subject to the conditions as laid down under Section 438(2) of the Code of Criminal Procedure.

This application stands allowed.

(Rongon Mukhopadhyay, J.)

A. Sanga/-