



**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

S.B. Criminal Miscellaneous Bail Application No. 8954/2022

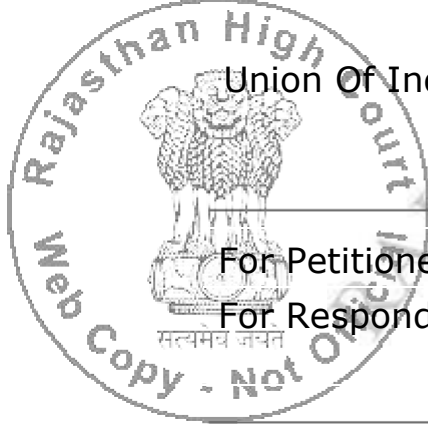
Kamal Chand Bothra S/o Shri Bhikam Chand Bothra, Aged About 49 Years, R/o 46, Vidhyut Abhiyanta Colony, Hans Marg, Malviya Nagar, Jaipur- 302017 (At Present In Judicial Custody And Cofined In Central Jail , Jaipur Since 26.05.2022 ).

----Petitioner

Versus

Union Of India, Through Special Public Prosecutor.

----Respondent



For Petitioner(s) : Mr. Raj Kumar Yadav, Adv.

For Respondent(s) : Mr. Kinshuk Jain, Senior Standing Counsel

**HON'BLE MR. JUSTICE NARENDRA SINGH DHADDHA**

**Order**

**01/07/2022**

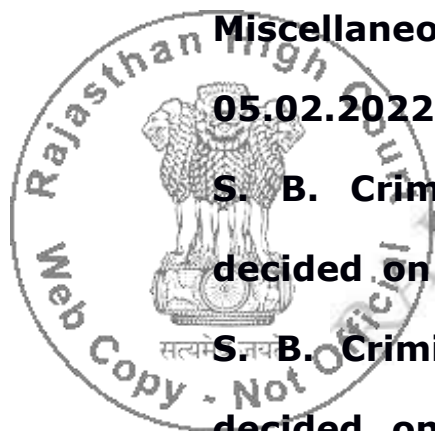
1. The present bail application has been filed under Section 439 Cr.P.C. arising out of F. No.DGGI/INT/INTL/668/2022/-Gr-A-O/o ADG-DGGI-JZU-JAIPUR; Registered at Directorate General Of Goods and Services Tax Intelligence, Jaipur Zonal Office, Jaipur relating to offence punishable under Sections 132 (1) of Central Goods and Services Tax Act, 2017.

2. Learned counsel for the petitioner submits that the petitioner has been falsely implicated in this case. He is behind the bars since 26.05.2022. Learned counsel for the petitioner also submits that the offence against the petitioner is compoundable and he had deposited the amount of Rs.87 lacs. Learned counsel for the petitioner also submits that maximum punishment in this case is



5 years and conclusion of trial may take long time. So, the petitioner be enlarged on bail.

**3.** Learned counsel for the petitioner has placed reliance upon the following judgments: **(1) C. Pradeep Vs. The Commissioner Of GST (S.C.)** reported in **2019 (11) TMI 659-SC**; **(2) Dananjay Singh Vs. Union Of India** in **S. B. Criminal Miscellaneous Application No.18825/2021** decided on **05.02.2022**; **(3) Naresh Chandra Jajra Vs. Union Of India** in **S. B. Criminal Miscellaneous Application No.1914/2022** decided on **25.02.2022**; **(4) Lakshya Agarwal Vs. DGGI** in **S. B. Criminal Miscellaneous Application No.20392/2021** decided on **08.03.2022**; **(5) Sher Singh Shekhawat Vs. Union Of India** in **S. B. Criminal Miscellaneous Application No.16286/2021** decided on **06.10.2021**; **(6) Shivram Meena Vs. Union Of India** in **S. B. Criminal Miscellaneous Application No.19259/2021** decided on **09.12.2021**; **(7) Kewal Chand Jain Vs. Union Of India** in **S. B. Criminal Miscellaneous Application No.4693/2021** decided on **18.05.2021**; **(8) Shailesh Chandra Vs. DGGI** in **S. B. Criminal Miscellaneous Application No.15046/2021** decided on **01.10.2021**; **(9) Mohit Vijay Vs. Union Of India** in **S. B. Criminal Miscellaneous Application No.7605/2019** decided on **02.06.2022**; **(10) Dipanshu Gupta Vs. Union Of India** in **S. B. Criminal Miscellaneous Application No.3399/2022** decided on **13.04.2022**; **(11) Paramvir Singh Saini Vs. Baljit Singh & Ors.** in **Special Leave Petition No.3543/2020**; **(12) Suresh Balkrishna Jajra Vs. Union Of India** in **D. B. Civil Writ Petition No.4741/2022** decided on **08.04.2022**; **(13) Pr. Commissioner Of Income Tax Vs. Sanjay Chhabra** in **D.**





**B. Income Tax Appeal No.22/2021 decided on 04.04.2022.**

**(14) Ronak Kumar Jain Vs. Union Of India** reported in **2021(10) TMI 1309**; **(15) Saurabh Kumar Jain Vs. Union Of India** reported in **2021(8) TMI 117** and **(16) Sanjeev Jain Vs. Union Of India** reported in **2021 (6) TMI 407**.

4. Learned Senior Standing Counsel has opposed the arguments advanced by learned counsel for the petitioner and submitted that the petitioner had evaded GST of Rs. 8.64 crores. He further submitted that statement under Section 70 of GST Act were recorded and which are admissible in evidence. Petitioner is habitual offender, So, bail be dismissed.

5. Learned Senior Standing Counsel for the respondent has placed reliance upon the following judgments: **(1) Mahender Mangal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.13041/2021**; **(2) Lalit Goyal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 13042/2021**; **(3) Raj Kumar Sharma Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 11339/2021**; **(4) Rishiraj Swami Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.11286/2021**; **(5) Anil Kumar Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.10608/2021**; **(6) Abhishek Singal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 6304/2021**; **(7) Ramchandra Vishnoi Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.13104/2021**; **(8) Vinaykant Ameta Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 18243/2021**; **(9) Ashok Kumar Sihotiya Vs. Union Of India in S.B. Criminal**



**Miscellaneous Bail Application No. 9808/2021;(10) Mahendra Saini Vs. State Of Rajasthan in S.B. Criminal Miscellaneous Bail Application No. 7564/2021; (11) Sumit Dutta Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.5371/2021;(12) Nimmagadda Prasad Vs. CBI reported in (2013) 7 SCC 466; (13) Rajesh Goyal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No.726/2011; (14) Ram Narain Popli Vs. CBI reported in 2003(1) SCR 119; (15) Serious Fraud Investigation Office Vs. Nittin Johari and Anr. In Criminal Appeal No.1381/2019 decided on 12.09.2019; (16) P. V. Ramana Reddy Vs. Union Of India & Ors. In SLP (Crl) No.4430/2019 decided on 27.05.2019; (17) P. V. Raman Reddy Vs. Union Of India in Writ Petition No.4764/2019 and other connected cases decided on 18.04.2019 by Telegna High Court; (18) State Of Gujarat Vs. Mohanlal Jitamalji Porwal reported in (1987) 2 SCC 364; (19) Himani Munjal Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 10350/2018; (20) Mukat Behari Sharma Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 1238/2019; (21) Smt. Amal Mubarak Salim Al Reiyami Vs. Union Of India in S.B. Criminal Miscellaneous Bail Application No. 1870/2015 decided on 26.03.2015; (22) Prasanta Kumar Sarkar Vs. Ashis Chatterjee & Anr. In Criminal Appeal No.2086/2010 decided on 29.10.2010; (23) Bharat Raj Punj Vs. Commissioner Of Central Goods and Service Tax in S.B. Criminal Writ No.76/2019 decided on 12.03.2019; (24) Suresh Sharma Vs. State Of Rajasthan in S.B. Criminal**



Miscellaneous Bail Application No.7225/2014 decided on 26.06.2014 (25) Syed Mohammad Zama Vs. State Of Rajasthan in S.B. Criminal Miscellaneous Bail Application No. 11193/2014 decided on 05.01.2015; (26) Sohan Singh Vs. Union Of India In S. B. Criminal Miscellaneous Bail Application No.2555/a2022 decided on 24.03.2022; (27) C. B. Chauhan Vs. Union Of India in S. B. Criminal Miscellaneous Bail Application No.2556/2022 decided on 24.03.2022;(28) Vikas Goel Vs. CGST Gurugram in S. B. Criminal Petition No.45649/2018 decided on 13.12.2018; (29) Mehul Kheria Vs. Commissioner, CGST and Central Excise in S. B. Criminal Miscellaneous Bail Application No.7932/2019 decided on 26.02.2019; (30) Jagdish Kanani Vs. CGST in S. B. Criminal Miscellaneous Bail Application No.3472/2019 decided on 26.02.2019; (31) Jatindar Manro Vs. DGGI in S. B. Criminal Miscellaneous Bail Application No.36714/2018 decided on 27.08.2019 and (32) Sandeep Goyal, Rajesh Arora Vs. Union Of India in S. B. Criminal Miscellaneous Bail Application No.1405/2019 decided on 27.02.2019.

6. Considering the contentions put-forth by the counsel for the petitioner and taking into account the facts and circumstances of the case and without expressing any opinion on the merits of the case, this court deems it just and proper to enlarge the petitioner on bail.

7. Accordingly, the bail application under Section 439 Cr.P.C. is allowed and it is ordered that the accused-petitioner **Kamal Chand Bothra S/o Shri Bhikam Chand Bothra** shall be



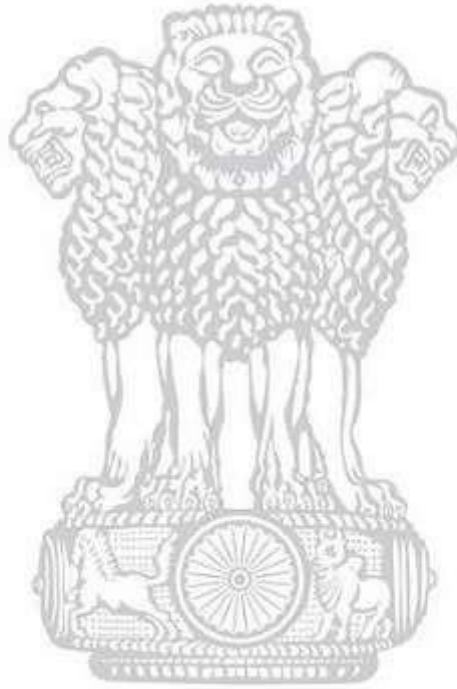
enlarged on bail provided he furnishes a personal bond in the sum of Rs.50,000/- with two sureties of Rs.25,000/- each to the satisfaction of the learned trial Judge for his appearance before the court concerned on all the dates of hearing as and when called upon to do so.

(NARENDRA SINGH DHADDHA),J



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RAJASTHAN HIGH COURT



सत्यमेव जयते