

IN THE HIGH COURT OF JHARKHAND AT RANCHI
A.B.A. No.1682 of 2021

Roshan Kumar Agarwal Petitioner
Versus
1. The State of Jharkhand
2. Sandip Ganguly Opposite Parties

CORAM : HON'BLE MR. JUSTICE ANIL KUMAR CHOUDHARY

For the Petitioner : Mr. R. S. Mazumdar, Sr. Advocate
For the State : Mr. V. Pradhan, Addl.P.P

Order No.02 Dated- 05.04.2021

Heard the parties through video conferencing.

Apprehending his arrest in connection with C.O. Case No.19 of 2018 corresponding to Economic Offences Case No.19 of 2018 instituted under Sections 276B and 278B of the Income-Tax Act, the petitioner has moved this Court for grant of privileges of anticipatory bail.

Learned senior counsel appearing for the petitioner submits that the allegation against the petitioner is that the petitioner is in the habit of not paying the deducted TDS credit to the Central Government of various financial years. It is submitted that the allegation against the petitioner is false. It is next submitted that petitioner being the partner/ principal officer of the firm namely M/s Sri Ram Enterprises deducted T.D.S. amounting to Rs.12,46,249/- for the financial year 2012-13 but failed to credit the same to the account of Central Government of India, TDS Ward, Dhanbad without any reasonable cause. It is further submitted that earlier also C.O. Case No.17/18 has been filed against the petitioner for not paying the TDS Credit to the Central Government of the amount of Rs.17,81,720/- in respect of financial year 2014-15 and C.O. Case No.18/18 was also filed for an amount of Rs.8,31,513/- relating to financial year 2013-14. It is next submitted that the petitioner has already paid the deducted TDS amount along with interest and fine to the Central Government. It is lastly submitted that the petitioner is ready and willing to co-operate with the trial of the case. Hence, it is submitted that the petitioner be given the privileges of anticipatory bail.

Learned Addl.P.P appearing for the State opposes the prayer for anticipatory bail of the petitioner.

Considering the submissions of learned counsels and the facts and circumstances stated above, I am inclined to grant privileges of anticipatory bail to the petitioner. Accordingly, the petitioner is directed to surrender in the Court of learned Special Judge, Eco Offences, Dhanbad within six weeks from today and in the event of his arrest or surrendering, he will be enlarged on bail on satisfying the trial court that he has paid all the deducted TDS amount along with interest and fine to the Central Government and on furnishing bail bonds of Rs.25,000/- (Twenty five thousand) with two sureties of the like amount to the satisfaction of learned Special Judge, Eco Offences, Dhanbad in connection with C.O. Case No.19 of 2018 corresponding to Economic Offences Case No.19 of 2018 **with the condition that he will co-operate with the trial of the case** and subject to the conditions as laid down under Section 438(2) of the Code of Criminal Procedure.

(Anil Kumar Choudhary, J.)

Animesh/