

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

**S.B. CRIMINAL MISC. 3rd BAIL APPLICATION NO.  
2648/2019**

Himani Munjal W/o Shri Ankush Munjar B/c Punjabi, Aged About 28 Years, R/o Flat No. 2, First Floor, Plot No. 27, Nand Vihar, Sawai Gator, Jagatpura, Jaipur Raj. (Presently In Women Central Jail Jaipur)

**-----Petitioner**

**Versus**



1. Union Of India, Through Senior Intelligence Officer  
Director General Of Good And Service Tax  
Intelligence, Jaipur Zonal Unit, Jaipur.
2. Union Of India, Through P.P.

**-----Respondents**

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**For Petitioner** : Mr. Sudhir Jain

**For Respondents** : Mr. R.D. Rastogi, Add. Solicitor General  
with  
Mr. Akshay Bhardwaj

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**HON'BLE MRS. JUSTICE SABINA**

**Judgment**

**12/03/2019**

Petitioner has filed this petition under Section 439 Code of Criminal Procedure, 1973 seeking regular bail in Criminal Complaint No.35/2018 for offence under Sections 132(1)(b) (c)(d)(f)(i) & (1) of the Central Goods and Service Tax Act, 2017 punishable under Section 132(1)(i) & (iv) of Central Goods and Service Tax Act, 2017 read with Section 132(5) of CGST Act.

Learned counsel for the petitioner has submitted that the petitioner is in custody since 3.8.2018. So far even a

single witness has not been examined towards pre charge evidence.

Learned counsel for the respondent has opposed the petition and has submitted that the case is still under investigation. Initially, it had transpired that the accused had made fake entries and had issued invoices involving tax amount of more than Rupees twelve crores by creating fake firms. However, now it has transpired, on further investigation, that the accused had issued invoices involving tax amount of more than Rupees 24.25 crores by creating fake firms.

Earlier bail petition filed by the petitioner was dismissed on merits by this court vide order dated 10.09.2018.

Dismissed.

**(SABINA)J.**

Mohita/17

