

# THE HIGH COURT OF SINDH KARACHI

## Spl. Cr. Bail Application No. 103 of 2023

### For hearing of Bail Application.

Applicant/ Accused : Muhammad Arif son of Muhammad Siddique through Mr. Muhammad Asif Arain, Advocate.

The State : Through Mr. Zulfiqar Ali Arain, Advocate.

Date of hearing : 14-12-2023

Date of order : 14-12-2023

*FIR No. 1/ST/Shezan Enterprises/2022-23  
U/S: 2(37), 2(14)(a) & (b), 3(1)(a)&(b),  
7(1), 8(1)(a), (ca)(d), 8A, 11, 21, 22(1),  
23(1), 26(1) & 73, 33(11) (13) (16) & 37-A  
Of the Sales Tax Act, 1990  
P.S. Directorate of I & I, Hyderabad*

## ORDER

**Adnan Iqbal Chaudhry J.** - The Applicant seeks post-arrest bail in the aforesaid crime after the same has been declined by the Special Judge (Customs, Taxation & Anti-Smuggling) by order dated 23.08.2023.

2. Heard learned counsel for the Applicant, the Special Prosecutor for DG I&I-IR and perused the record.

3. The co-accused namely, Tanveer Hussain and Danish Qureshi were granted post-arrest bail by this Court vide order dated 30.10.2023 passed in Cr. Bail Applications No. 65 and 69 of 2023.

4. The co-accused Danish Qureshi was booked for 'tax fraud' as defined in section 2(37) of the Sales Act, 1990 for making and using fake/flying sales tax invoices. On interrogation Danish Qureshi stated he was only a mechanic by profession, an illiterate person, who was

approached by the Applicant Arif and others with a job offer, and who used his CNIC to set-up Shezan Enterprises and to open bank accounts. On this statement of Danish Qureshi, the Applicant was implicated in the interim challan.

5. Having perused the challan, it appears that apart from the statement of the co-accused Danish Qureshi implicating the Applicant, there appears to be no investigation into the role of the Applicant. When confronted with that aspect, learned Special Prosecutor has no answer.

6. Therefore, the case against the Applicant is one of further inquiry falling within the ambit of sub-section (2) of section 497 CrPC. In any case, none of the offences alleged against the Applicant fall within the prohibitory clause of section 497 Cr.P.C.

7. For the foregoing reasons the Applicant Muhammad Arif is granted post-arrest bail in the aforesaid FIR subject to furnishing solvent surety in the sum of Rs. 300,000/- (Rupees Three Hundred Thousand only) with P.R. Bond in like amount to the satisfaction of the trial court

Needless to state that the observations above are tentative and shall not be construed to prejudice the case of either side at trial.

**JUDGE**

\*PA/SADAM