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NO FIR REGISTRATION UNDER VAT

The Hon'ble Punjab & Haryana High Court in matter of *Deepak Kumar v State of Punjab* [CRM-M-38352-2014] decided on 29.11.2022 has held that if a special provision has been made qua a particular subject, the said subject is excluded from the general provision.

In the matter, the petitioner-accused was aggrieved by filing of FIR against him for evasion of Value Added Tax (hereinafter referred as VAT) under Sections 420/120-B of Indian Penal Code and Section 4 of Punjab Tax on Entry of Goods into Local Areas Act 2000 and all the subsequent proceedings arising therefrom. The Hon'ble Court placed reliance on its earlier judgments in *Pritpal Singh v. State of Punjab & Anr.* [CRM-M No. 26116/2010, decided on 05.03.2012], *Rakesh Kumar v. State of Punjab & Anr.* [CRM-M No. 134/2013, decided on 10.04.2013], *Subhash Chander @ Subhash Kumar v. State of Punjab* [CRM-M No. 2916/2014, decided on 17.11.2014] and allowed the petition by quashing the aforesaid FIR against the petitioner and all the subsequent proceedings arising from the FIR.



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The Hon'ble Court held that since VAT law is a special law which does not provide for registration of FIR, thereby, the general provisions under Indian Penal Code cannot be invoked. Therefore, an FIR registered for evasion of VAT is untenable in law.

■ **TEAM MAJESTY LEGAL**

OFFICE : B-87, Alaknanda Apartment, G-1, Ganesh Marg/Moti Marg, Bapu Nagar, Jaipur, Rajasthan-302015.

CHAMBER : 204, E-Block, Rajasthan High Court, Jaipur.

MOB : 9785461395

E-MAIL : mahi@majestylegal.in
majestylegal9@gmail.com

WEBSITE : www.majestylegal.in