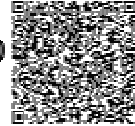




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**IN THE HIGH COURT FOR THE STATES OF PUNJAB AND
HARYANA AT CHANDIGARH**

1. CRM-M-5987-2025 (O&M)

Narinder Kumar Joshi**...Petitioner**

Versus

Directorate General, Goods & Service Tax Intelligence**...Respondent**

2. CRM-M-6019-2025 (O&M)

Parvesh Joshi**...Petitioner**

Versus

Directorate General, Goods & Service Tax Intelligence**...Respondent**

**Reserved on : 14.05.2025
Pronounced on : 26.05.2025**

CORAM: HON'BLE MRS. JUSTICE MANISHA BATRA

Present:- Mr. Saurabh Kapoor, Advocate
for the petitioners.

Mr. Rajesh Sethi, Senior Standing Counsel with
Ms. Kanika Sachdeva, Advocate
for the respondent.

MANISHA BATRA, J.

1. Both these petitions arise out of the same complaint and seek identical reliefs. With the consent of the respective parties, they were heard analogously and are disposed of by this common order.

2. Prayer in these petitions, filed under Section 483 of Bharatiya Nagarik Suraksha Sanhita, 2023, is for grant of regular bail to the petitioners in case arising out of Complaint/File No. DGGI/INT/INTL/979/2024-RU-DGGI-



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SML for offence under Section 132(1)(b) of the Central Goods & Service Tax Act, 2017 (*for short* 'CGST Act'), which is punishable under Section 132(1)(2) of the Goods & Service Tax Act, 2017 (*for short* 'GST Act').

3. Adumbrated facts as emanating from the record and relevant for the purpose of disposal of these petitions are that on receipt of an information in the office of the respondent-Directorate General, Goods & Service Tax Intelligence to the effect that a fictitious firm was formed under the name of M/s Dashmesh Traders, which was having GST No. 02BWAPS5236F1ZT, and this firm was engaged in availing and passing on fraudulent Input Tax Credit (*for short* 'ITC'), investigation was initiated by the respondent in order to ascertain the genuineness of the firm and its business. It was revealed that the firm was registered at a fictitious address by misusing false and fabricated documents. It was further revealed that one of the major beneficiaries in the transactions conducted through the firm was one M/s NK Gupta Builders Pvt. Ltd. Sahil Gupta, Director of the above company, was contacted and he recorded his statement that one Sandeep Garg was acting as a middleman for generating good less invoices and procuring them from M/s Dashmesh Traders. Aforesaid Sandeep Garg was proprietor of a firm named M/s Pashupati Enterprises, who, on being questioned, recorded a statement that good less invoices along with e-way bills and liabilities issued from M/s Dashmesh Traders had been provided to him by the petitioner Narinder Kumar Joshi to M/s NK Gupta Builder Pvt. Ltd.

4. As per the further allegations, the respondent conducted a search in the office of the petitioners and recovery of unaccounted cash to the tune of



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Rs. 16,73,900/- along with letter heads of different firms registered under GST, passbooks of different banks, cheque books and notebooks/diaries was effected. It was revealed that petitioners and Mohit Joshi were actively involved in operation of 65 fake/bogus firms and were engaged in providing good less invoices along with e-way bills etc. and total ITC to the tune of Rs. 325 crores had been passed on by those fictitious firms. Notices were issued to the petitioners. Their statements were recorded. They were arrested on 28.11.2024. A formal complaint has been filed against them before the competent Court after completion of necessary investigation/inquiry and usual formalities. They moved applications for grant of regular bail before the jurisdictional Magistrate, which had been dismissed on 23.12.2024 and then by the Court of learned Additional Sessions Judge, Chandigarh on 09.01.2025.

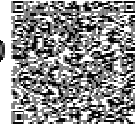
5. It is argued by learned counsel for the petitioners that they have been falsely implicated in this case on the allegations that they were instrumental in causing loss to the public exchequer by issuing good less invoices, on the strength of which, various firms had availed fraudulent ITC. The persons, who are alleged to be the beneficiaries of the alleged ITC, had, however, not been arrested or implicated as accused in this case. The petitioners are neither the persons instrumental in issuance of such invoices nor the beneficiaries to the alleged ITC. The firms, which have issued invoices, do not belong to the petitioners. The provisions of Section 132(1) of CGST Act have been wrongly invoked against them. Their arrest and detention is in violation of Articles 14 and 21 of the Constitution of India and has been effected without following due process of law. They are in custody since



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28.11.2024. The trial would take considerable time to conclude. The punishment provided under Section 132(1)(i) is imprisonment which might extend to maximum period of 05 years. The subject offence is triable by the Magistrate. The evidence to be tendered by the respondent is documentary and electronic in nature and there can be no apprehension of their tampering with evidence or intimidating or influencing the witnesses. They have been arrested only on the basis of suspicion. They do not have any criminal antecedents and have permanent places of businesses. There is no flight risk as they are ready to surrender their passport and to abide by other terms and conditions of bail to be imposed upon them. The respondent has not been able to show reasons to believe their involvement in commission of subject offence. It is, therefore, stressed that the petitions deserve to be allowed and the petitioners deserve to be released on bail. In support of his arguments, learned counsel for the petitioners has relied upon ***Ratnambar Kaushik vs. Union of India, 2022 INSC 1254, Ashutosh Garg vs. Union of India, 2024 (105) GST 572, Vipin Garg alias Bindu vs. State of Haryana, 2023(69) GSTL 3, Yash Goyal vs. Union of India, Criminal Appeal No. 2784 of 2024, decided on 28.06.2024, Deepak Sharma vs. State of Punjab, 2024 NCPHHC 104729, Parteek Das Gupta vs. State of Haryana, 2024 NCPHHC 46670, Amit Bansal vs. State of Haryana, 2024 NCPHHC 19173, Tejpal Singh vs. Director General of G.S.T. Intelligence, 2024(83) GSTL 247, Sunil Mahlawat vs. Central Goods and Services Tax, 2023(68) GSTL 31, Shamim Akhtar vs. Directorate General of GST Intelligence, 2023 NCPHHC 66070 and Vineet Jain vs. Union of India, Criminal Appeal No. 2269 of 2025, decided on 28.04.2025.***



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6. The respondent has filed replies resisting the claims made by the petitioners. Learned counsel for the respondent has vehemently argued that the petitioners in connivance with each other have evaded tax liability of huge amount of money and passed fake ITC and caused hefty loss to the government exchequer by incorporating fake and bogus firms. There are serious allegations against them. They themselves recorded statements admitting about creating fake firms. Evidence has been collected during investigation to show their active involvement by way of transfer of funds in and out of the personal banks account of the petitioners and co-accused Mohit Joshi. There is strong apprehension that if they are set free, they might influence the beneficiaries as well as other accomplices involved in the racket of fake invoicing, whereby loss to the tune of Rs.380.20 crores had been caused. Petitioner Narinder Kumar Joshi is a habitual offender. It is argued that under the given circumstances, the petitioners are not entitled to get indulgence of bail by this Court. Accordingly, it is urged that the petitions are liable to be dismissed.

7. Learned Senior Standing counsel for the respondent has placed reliance upon the authorities cited as *Central Bureau of Investigation vs. Vijay Sai Reddy*, 2013 (3) RCR CRL 252, *Nimmagadda Prasad vs. Central Bureau of Investigation*, 2013 (3) RCR CRL 175, *Gautam Kumdu vs. Manoj Kumar, Assistant Director*, 2015 (6) RAJ 622, *State of Bihar vs. Amit Kumar @ Bacha Rai*, 2017 (3) RCR CRL 690, *Bhagyabati Rout vs. State of Odisha, (Orissa)*, 2017 (4) BC 377, *Pravat Ranjan Biswal vs. Republic of India, (Orissa)*, 2018 (70) ORRISA CRI R. 402, *Lt. Col. (Retd.) Rakesh Rana, KC*



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vs. State of Orissa, 2016 (65) ORRISA CRI R. 729, Sameer vs. State of Maharashtra, (Bombay), 2017 (3) AIR BOM R. CRI. 625, Braja Sundar Mishra vs. State of Odisha, (Orissa), 2016 (65) ORRISA CRI R. 417, Swetanga Pattanaik vs. State of Orissa, (Orissa), 2016 (64) ORRISA CRI R. 926, P.V Ramana Reddy vs. Union of India Ors, SLP (CRL) 4430/2019, P.V Ramana Reddy vs. Union of India Ors, 2019 (25) GSTL 185, K.I. Pavunny vs. Assistant Collector, Central Excise Collectorate, Chochin, 1997 (3) RCR CRL. 71, Sundeep Mahendra Kumar Sanghvi vs. Union Of India, SCA NO 8669 OF 2020, State of Gujarat vs. Mohanlal Jitamalji Porwal, (SC), 1987 (2) SCC 364, Y.S. Jagan Mohan Reddy vs. Central Bureau of Investigation (SC), 2013 (3) RCR CRL. 108, Adri Dharan Das vs. State of West Bengal, (SC), 2005 (2) RCR CRL. 32, Union of India vs. Sapna Jain & Ors., SLP-(CRL)-4322/24/2019, Suresh Kumar P.P. vs. Deputy Director, Directorate General of GST Intelligence (DGGI), (Kerala) (DB), 2020 (41) GSTL 17, Suresh Kumar P.P. vs. Deputy Director, Directorate General of GST Intelligence (DGGI), SLP-(C)-13128-2020, Rakesh Arora vs. State of Punjab, CRM-M-1511-2022, decided on 28/01/2021 and Ashish Jain vs. Union of India (Bombay DB), 2019 (29) GSTL 6.

8. The rival submissions made by both the parties have been heard and carefully considered, besides going through the material placed on record.

9. Before proceeding to decide the prayer made by the petitioners for grant of bail, it would be apt to have a look at the relevant statutory provision contained in Section 132 of CGST Act, which read as under :

132. Punishment for certain offences.—



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(1) Whoever commits any of the following offences, namely:—

(a) supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax;

(b) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax;

(c) avails input tax credit using such invoice or bill referred to in clause (b); shall be punishable—

(i) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds five hundred lakh rupees, with imprisonment for a term which may extend to five years and with fine.

(ii) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds two hundred lakh rupees but does not exceed five hundred lakh rupees, with imprisonment for a term which may extend to three years and with fine;

(iii) in the case of any other offence where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine;

10. A bare perusal of the above mentioned provision leaves no room to doubt that the offences alleged carry minimum punishment of 06 months and a maximum punishment of 05 years of imprisonment. Further, Section 138



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of the CGST Act is relevant, as per which, the offences under Section 132 of the Act are compoundable.

11. The law regarding grant of bail has been discussed in several pronouncements of Hon'ble Supreme Court. It will be apposite to refer to some of them. Reference can firstly be made to ***Dataram Singh vs. State of U.P. and another, (2018)3 SCC 22***, wherein Hon'ble Supreme Court had reiterated the law of bail as follows:

“2. A fundamental postulate of criminal jurisprudence is the presumption of innocence, meaning thereby that a person is believed to be innocent until found guilty. However, there are instances in our criminal law where a reverse onus has been placed on an accused with regard to some specific offences but that is another matter and does not detract from the fundamental postulate in respect of other offences. Yet another important facet of our criminal jurisprudence is that the grant of bail is the general rule and putting a person in jail or in a prison or in a correction home (whichever expression one may wish to use) is an exception. Unfortunately, some of these basic principles appear to have been lost sight of with the result that more and more persons are being incarcerated and for longer periods. This does not do any good to our criminal jurisprudence or to our society.

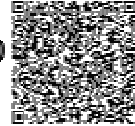
5. The historical background of the provision for bail has been elaborately and lucidly explained in a recent decision delivered in ***Nikesh Tarachand Shah v. Union of India [(2018) 11 SCC 1]*** going back to the days of the Magna Carta. In that decision, reference was made to ***Gurbaksh Singh Sibbia v. State of Punjab [(1980) 2 SCC 565]*** in which it is observed that it was held way back



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in *Nagendra v. King-Emperor* [AIR 1924 Cal 476] that bail is not to be withheld as a punishment. Reference was also made to *Emperor v. Hutchinson* [AIR 1931 All 356] wherein it was observed that grant of bail is the rule and refusal is the exception. The provision for bail is therefore age-old and the liberal interpretation to the provision for bail is almost a century old, going back to colonial days.”

12. It will also be proper to refer to *Sanjay Chandra vs. CBI, (2012) 1 SCC 40*, wherein Sessions Court and the High Court had refused the requests of the persons accused of committing offences of cheating and forgery and use of forged documents, for grant of bail on the grounds that offences alleged against them were serious involving deep rooted planning, causing huge loss to the State exchequer and that there was possibility of the accused persons tampering with the evidence. The Hon’ble Supreme Court has observed as under :

“The grant or refusal to grant bail lies within the discretion of the court. The grant or denial is regulated, to a large extent, by the facts and circumstances of each particular case. But at the same time, right to bail is not to be denied merely because of the sentiments of the community against the accused. The primary purposes of bail in a criminal case are to relieve the accused of imprisonment, to relieve the State of the burden of keeping him, pending the trial, and at the same time, to keep the accused constructively in the custody of the court, whether before or after conviction, to assure that he will submit to the jurisdiction of the court and be in attendance thereon whenever his presence is required.

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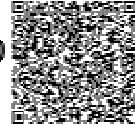
46. We are conscious of the fact that the accused are



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charged with economic offences of huge magnitude. We are also conscious of the fact that the offences alleged, if proved, may jeopardise the economy of the country. At the same time, we cannot lose sight of the fact that the investigating agency has already completed investigation and the charge-sheet is already filed before the Special Judge, CBI, New Delhi. Therefore, their presence in the custody may not be necessary for further investigation. We are of the view that the appellants are entitled to the grant of bail pending trial on stringent conditions in order to allay the apprehension expressed by CBI.”

13. Reference must also be made to ***P. Chidambaram vs. Directorate of Enforcement, (2020) 13 SCC 791***, wherein Hon’ble Supreme Court observed that even economic offences would fall under the category of ‘grave offence’ and while considering the application for bail in such matters, the Court has to be sensitive to the nature of the allegations made against the accused as well as the term of sentence i.e. prescribed for the offence that the accused is alleged to have committed. It was also observed that the reasonable apprehension of tampering with evidence or apprehension of threat to the complainant or the witnesses as well as character, behavior and standing of the accused and the circumstances that are peculiar to the accused and the larger interest of the public should also be taken into consideration.

14. Reference should also be made to ***Satender Kumar Antil vs. Central Bureau of Investigation and another, 2022 AIR (Supreme Court) 3386***, wherein the Hon’ble Supreme Court dealt extensively with the rights of the accused in economic offences by observing that the law laid down in ***P. Chidambaram***’s case (supra) still governed the field. The gravity of the



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offence, the object of the Special Act and the attending circumstances are a few of the factors to be taken note of along with the period of sentence. After all, an economic offence cannot be classified as such, as it may involve various activities and may differ from one case to another. Therefore, it is not advisable on the part of the Court to categorise all the offences into one group and deny bail on that basis.

15. In view of the above discussion, it emerges that the position of law regarding grant of bail is that the basic jurisprudence relating to bail in economic offences remains the same in as much as the grant of bail is the rule and its refusal is the exception, so as to ensure that an accused has the opportunity to get fair trial. However, at the same time, it is not advisable to categorize all the economic offences into one group and deny bail on that basis. While considering the question of grant of bail, the gravity of offences is an aspect, which is required to be taken into consideration. The gravity has to be gathered from the facts and circumstances arisen in each case. One of such circumstances is also the term of sentence that is prescribed for the offence the accused is alleged to have committed. While considering the prayer for grant of bail in any offence, including economic offences, it is not a rule that bail should be denied in every case where the allegation is one of grave economic offences since there is not such bar created in the relevant enactment passed by the Legislature nor does the jurisprudence provide so. The broad parameters to be considered while deciding prayer of an accused for grant of bail can be enumerated as under :

(i) whether there is any prima facie or reasonable ground to



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believe that the accused had committed the offence;

- (ii) nature and gravity of the charge;
- (iii) severity of the punishment in the event of conviction;
- (iv) danger of accused absconding or fleeing if released on bail;
- (v) character, behaviour, means, position and standing of the accused;
- (vi) likelihood of the offence being repeated;
- (vii) reasonable apprehension of the witnesses being tampered with; and
- (viii) danger, of course, of justice being thwarted by grant of bail.

16. Now, let us refer to the citations relied upon by the petitioners in support of their prayer for grant of bail. In ***Ratnambar Kaushik***'s case (supra), the High Court had dismissed an application filed by the accused for grant of regular bail in the proceedings for the offences alleged against him under Sections 132(1) read with Section 132(5) of the CGST Act. While observing that the alleged evasion of tax by the accused was to the extent as provided under Section 132(1)(i) and the punishment provided was imprisonment which might extend to 05 years and fine, the fact that the accused had already undergone incarceration for 04 months and completion of trial was likely to take time and further that the evidence to be tendered was of documentary nature, the Hon'ble Supreme Court had passed an order for release of the accused on bail. In ***Ashutosh Garg***'s case (supra), the High Court of Judicature for Rajasthan at Jaipur had dismissed the prayer made by the petitioner, who was accused of creating and operating 294 fake firms and evaded tax liability of Rs.1032 crores. The Hon'ble Supreme Court allowed the Special Leave



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Petition filed by the accused by taking into consideration the fact that he was in custody for a period of 09 months and that the offence carried maximum punishment for 05 years of imprisonment. It was observed that it was not appropriate to keep him in custody any further.

17. Further, in *Vipin Garg alias Bindu*'s case (supra), there was allegation of misuse of ITC leading to loss of State exchequer. Chargesheet had been submitted. It was observed by Hon'ble Supreme Court that though heavy loss to the exchequer was alleged to be caused by the accused and no recovery had been effected but further detention of the accused during trial was not necessary and he was extended benefit of bail. In *Yash Goyal*'s case (supra), the petitioner was in custody for a period of 06 months for commission of offence punishable under Section 132 of the CGST Act. While considering that the maximum sentence which would be awarded was 05 years and that the trial was likely to take time, Hon'ble Supreme Court directed the appellant to be released on bail. Reliance can also be placed upon a recent pronouncement of Hon'ble Supreme Court in *Vineet Jain*'s case (supra), wherein a person accused of committing offence under Section 132(1) of the CGST Act was denied grant of bail. The Hon'ble Supreme Court allowed the appeal filed by the accused by taking into consideration the fact that he was in custody for a period of 07 months, chargehseet had been filed and that the offence carried maximum punishment for 05 years of imprisonment. While granting bail to the accused, the Hon'ble Supreme Court had made following observations:

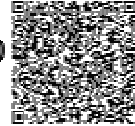
“We are surprised to note that in a case like this, the



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appellant has been denied the benefit of bail at all levels, including the High Court and ultimately, he was forced to approach this Court. These are the cases where in normal course, before the Trial Courts, the accused should get bail unless there are some extra ordinary circumstances.”

18. Similar observations were made by the co-ordinate Benches of this Court in *Deepak Sharma*’s case (supra), *Parteek Das Gupta*’s case (supra), *Amit Bansal*’s case (supra), *Tejpal Singh*’s case (supra) and *Sunil Mahlawat*’s case (supra).

19. So far as the reliance placed by the learned Senior Panel Counsel for the respondent on the judgements rendered in *Amit Kumar @ Bacha Rai*’s case (supra), *Bhagyabati Rout*’s case (supra), *Pravat Ranjan Biswal*’s case (supra), *Lt. Col. (Retd.) Rakesh Ranjan*’s case (supra), *Sameer*’s case (supra) and *Braja Sundar Mishra*’s case (supra) is concerned, undoubtedly all these cases were relating to economic offences and prayer for grant of bail had been denied. However, these cases are distinguishable on the point that in all these cases, punishment of imprisonment was upto life. In *Swetanga Pattnaik*’s case (supra), the bail had been denied since investigation was still pending. In *P. V. Ramana Reddy*’s case (supra), challenge was to summons issued under Section 70 of the GST Act and invocation of penal provisions. A Division Bench of Telangana High Court by observing that the GST regime was at its nascent stage since the law was yet to reach its second anniversary and that there were lot of technical glitches in furnishing of returns and making of ITC claims etc. had rejected the prayer and the order was upheld by the Hon’ble Supreme Court. However, there was no prayer for grant of bail. In *Sundeep*



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Mahendra Kumar Sanghvi's case (supra) also, the challenge before the High Court of Gujarat at Ahmedabad was to summons issued by the Directorate of Revenue Intelligence under Section 108 of the Customs Act and a writ petition had been filed. In ***K. I. Pavunny***'s case (supra), the question before the Hon'ble Supreme Court was the admissibility in evidence of confessional statement made by an accused before the Customs Officer and the same has no bearing to the present case.

20. Further, in ***Mohanlal Jitamalji Porwal***'s case (supra), the question was qua additional evidence in a case registered under the provisions of Customs Act, which too has no applicability to the present case. In ***Y. S. Jagan Mohan Reddy***'s case (supra), the accused was booked for commission of offence under the Prevention of Corruption Act. Prayer for grant of bail was rejected as investigation had not completed and challan had not been presented. In ***Adri Dharan Das***'s case (supra), prayer was for grant of bail in a case registered under the provisions of Sections 406, 467, 468, 471 and 420 of IPC, which carried the maximum punishment up to life. In ***Suresh Kumar P. P.***'s case (supra), the prayer was not for grant of bail. Rather, it was an appeal against the dismissal of a writ petition filed by the appellants challenging the provisions of CGST Act. In ***Rakesh Arora***'s case (supra), the prayer for grant of bail was declined as the investigation was going on and even complaint had not been filed and that the petitioner had undergone custody of only 01 month. In ***Ashish Jain***'s case (supra), summons issued under the provisions of CGST Act had been challenged.

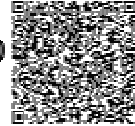
21. As such, the citations relied upon by the learned counsel for the



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respondent are distinguishable from the present case wherein the maximum punishment to be provided is upto 05 years, in case of conviction. As per the allegations, the petitioners are involved in the racket of fake invoicing, thereby causing loss to the govt. exchequer through fraudulent GST input tax credit claims. However, the claims are yet to be determined by the competent authority of the respondent by making proper assessment/adjudication. As such, it is only after assessment/adjudication that the liability of the petitioners with regard to exact amount of evasion of tax is to be determined under the relevant provisions of CGST Act. A complaint has already been filed against the petitioners. They are in custody since 28.11.2024. Nothing has been shown to this Court which may justify the further detention of the petitioners in prison. So far as petitioner Narinder Kumar Joshi is concerned, it has come on record that some inquiry had been initiated against him under the provisions of Customs Act. However, there is no material on record to show that any FIR has been registered against him and he is facing trial for commission of any offence under the provisions of that Act.

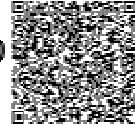
22. On consideration of the above discussed facts and circumstances and also considering that the alleged offences are punishable with maximum punishment up to 05 years and also keeping in view that in such circumstances, the further detention of the petitioners may not at all be justified since in case of this nature, the evidence to be rendered by the respondent would essentially be documentary and electronic, which will be through official witnesses, due to which, there cannot be any apprehension of tampering, intimidating or influencing the witnesses and further as it appears



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justified to strike a fine balance between the need for further detention of the petitioner when no custodial interrogation has been claimed at all by the department, this Court considers that the petitioners are entitled to be released on bail but subject to certain conditions.

23. As a result of above discussion, the petitions moved by both the petitioners are hereby allowed and they are ordered to be released on regular bail on their furnishing personal bonds with two sureties in the like amount each to the satisfaction of the Court concerned/Duty Magistrate. The concession of bail granted to the petitioners shall be further subject to following conditions:

- (a) They shall deposit their passports, if any, before the learned trial Court;
- (b) They shall cooperate in trial without seeking any unnecessary adjournments;
- (c) They shall not tamper with the prosecution evidence by intimidating or pressurizing the witnesses during trial;
- (d) They shall not dispose of any of their property or of the firms/companies in which they have substantial interest and which are also under investigation;
- (e) They shall not indulge in any criminal activity or in commission of any crime after being released on bail.
- (f) They shall provide the details of their Aadhar Card as well as their contact numbers to the trial Court.

24. Breach of any of the above conditions shall be a ground for cancellation of bail granted to the petitioners.

25. It is made clear that the observations made herein above are only for the purpose of deciding the present petitions and the same shall not be



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construed as an expression of opinion by this Court on the merits of the case.

26. This order shall come into force from the time it is uploaded on this Court’s official webpage.

27. Let a photocopy of this order be placed on the file of the connected case.

26.05.2025

Wassem Ansari

(MANISHA BATRA)
JUDGE

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>