



**HIGH COURT OF JUDICATURE AT ALLAHABAD**  
**CRIMINAL MISC. BAIL APPLICATION No. - 41710 of 2025**

Alice Lee @ Li Tengli

.....Applicant(s)

Versus

Union Of India And Another

.....Opposite  
Party(s)

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Counsel for Applicant(s) : Jitendra Kumar Srivastava

Counsel for Opposite Party(s) : A.S.G.I., Dhananjay Awasthi, Krishna Agarawal

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**Court No. - 53**

**HON'BLE SAMIT GOPAL, J.**

1. List revised.

2. Heard Sri Jitendra Kumar Srivastava, learned counsel for the applicant, Sri Krishna Agarawal, learned counsel for the opposite party no.1/Union of India and Sri Dhananjay Awasthi, learned counsel for the opposite party no.2/CGST and perused the material on record.

3. This bail application under Section 483 of B.N.S.S. has been filed by the applicant Alice Lee @ Li Tengli, seeking enlargement on bail during trial in connection with Case No. 40 of 2025, under Sections 132(1)(d), 132(1)(e), 132(1)(f), 132(1)(l), 132(1)(i) of the CGST, Act, 2017, registered at Police Station CGST Commissionerate, District Gautam Budh Nagar.

4. On 13.01.2026 the following order was passed by this Court:

*"1. List revised.*

*2. Heard Sri Jitendra Kumar Srivastava, learned counsel for the applicant, Sri Dhananjay Awasthi, learned counsel for the opposite party no. 2/Central Goods & Services Tax Commissionerate, Gautam Buddha Nagar (Anti Evasion), Sri Shikhar Khare, Advocate, holding brief of Sri Krishna Agarawal, learned counsel for the opposite party no. 1/Union of India and perused the record.*

*3. Admittedly the applicant is a Chinese national. She is in jail since 26.8.2025. This is an application for bail under Section 483 B.N.S.S., 2023. The question as would arise in the matter is as to whether the applicant still holds a valid Visa or not as in case of her release, the question of her stay in the country without a valid Visa would be a matter to be considered.*

*4. Learned counsel for the applicant is unable to disclose regarding status of Visa of the applicant for which he prays for a week's time to inform the Court about it. Prayer is allowed.*

5. List on 21.01.2026 as fresh."

5. Subsequently learned counsel for the Union of India further sought time for compliance of the said order on 30.01.2026 and the following order was passed:

*"1. List revised.*

*2. Heard Sri Jitendra Kumar Srivastava, learned counsel for the applicant, Sri Dhananjay Awasthi, learned counsel for the opposite party no. 2, Sri Krishna Agarawal, learned counsel for the opposite party no. 1 and perused the record.*

*3. Learned counsel for the applicant submits that he shall be filing his supplementary affidavit in the office within four days. If any such affidavit is filed, office to trace it out and place it on the record by the next date.*

*4. In response to the observation(s) of the Court in the order dated 13.01.2026, learned counsel for Union of India/Opposite Party No. 1 prays for one week time to seek full and complete instructions with regard to the same. Prayer is allowed.*

5. List on 09.02.2026 as fresh."

6. Today he is provided the Court with a document running in 9 pages titled as "Status Report" in the present matter and while placing para 8-10 has submitted that such an accused can apply for a temporary visa and the application shall be decided as per procedure and necessary enquiry and approvals. The said para reads as under:

*"8. That as per Paragraph 5 of the Immigration and Foreigners Order 2025, leave shall be refused (to a foreign national) if the civil authority (FRRO) is satisfied that the foreigner's presence is required in India to answer a criminal charge. That under such circumstances, an appropriate category of Entry Visa (X-Misc category) is granted to an accused foreign national who is facing criminal charge/trial proceedings, in order to facilitate the foreign national to face criminal charge/trial proceedings before the concerned Ld. Trial Court or to appear before the Investigating agency if the criminal case/proceedings is pending investigation. Further, said Entry Visa (X-Misc) can be extended six months at a time. The foreign national while applying/registering for such a visa gets entered into the system of the immigration department and it becomes easy to track the movements of such a foreign national. It is pertinent to mention here that this visa is granted to such foreign national only for the sole purpose of facing criminal charge, and the benefit of no other activity like employment, business etc. is allowed/ can be availed on such a visa. The grant of said Entry Visa (X-Misc) by the concerned Department does not tantamount to regularization of the earlier overstay of such foreign nationals.*

9. In respect of a foreign national against whom one or more cases are pending, it is humbly submitted/apprised that visa applications of such foreign nationals were being

*kept on hold or denied as per guidelines of Bureau of Immigration pertaining to undertrial foreign nationals seeking visa services vide their Office Memorandum dated 02.03.2023. The applicant foreign national had applied for visa extension on 06.08.2023 which was denied by this office as per the above guidelines issued by the Bureau of Immigration at the time. The applicant was intimated about the closure of the said application on his registered e mail i.d on 10.08.2023.*

*10. However, as per latest guidelines from Ministry of Home Affairs (MHA) i.e., Office Memorandum dated 10.12.2025 (in respect to visa applications of undertrial foreign nationals whose presence is required in India to attend the court proceedings), FRRO concerned may grant X-Mise Visa after following due procedures and conducting necessary enquiries, with prior approval of the Bureau of Immigration."*

7. Further while placing para 11 of the same it is submitted that the applicant has sought visa service/extension from the department concerned on 03.02.2026 which is under process.

8. The facts of the case are that a complaint dated 17.10.2025 was filed by the Superintendent (Anti-Evasion), CGST, Gautam Budh Nagar against Vinay Kumar, Ms. Alice Lee, Mr. Hu Lei, Mr. Tang Kai and M/s Tentech LED Display Private Ltd. alleging therein that M/s Tentech LED Display Pvt. Ltd. having GSTIN 09AAHCT2541D1ZI, Wegmans Business Park, Plot No.3, Knowledge Part-III, Greater Noida are engaged in manufacturing of goods under HSN Code 8561, 8504, 8486 etc. The taxpayer was engaged in importing goods under HSN 85299090 under different nomenclature being cabinet with accessories, module power supply, cable, connectors and power adopters. From the bill of entry available on record, the entire inputs being received by the unit have been declared as parts for Visual Display Unit/LED display unit. Information was gathered by the intelligence that without informing to the department they have shifted the manufacturing activities from Principal Place of Business to the premises situated at Plot No.99, Block A, Ecotech-VI, Greater Noida where the unit was found running secretly. Manufacturing activities is being carried out at the undeclared place by the company and it was found engaged in manufacturing of "Visual Display Unit"/LED Display Unit by assembling of imported inputs such as Cabinet, Module, Power Supply Cable, Connector, Power Adopters etc. It was also gathered that the taxpayer was evading GST by mis-declaring its finished goods as Cabinet whereas the cabinet was one of the inputs of the Visual Display Unit. After assembling of all inputs including the cabinet, Visual Display Unit comes into existence as manufactured goods which falls under Chapter Sub Heading 85287219 attracting GST @ 28% but the taxpayer is dispatching the goods by paying GST @ 18% and thereby causing a short paying of GST @ 10% on this count.

9. The evasion of tax on account of misclassification of mis-declaration of goods of 10% was calculated for financial years 2019-20 to 2024-25 to be Rs. 88,80,751/-. The enquiry concluded and the applicant was arrested

subsequent to which the said complaint was filed. The husband of the applicant preferred a writ petition before the Apex Court numbered as Writ Petition (Criminal) No. 369 of 2025 (XU XUNFU Vs. Union of India and another) which was disposed of vide order dated 22.09.2025. The Apex Court in para 20 and 21 of the same directed that the petitioner should immediately apply for bail before the court concerned in accordance with law and further directed that if once any bail application is filed, the court concerned shall look into it expeditiously on its own merits in accordance with law, without being influenced in any way by the facts that the Court declined to entertain the Article 32 petition. The order passed therein reads as under:

*"1. Exemption Applications are allowed.*

*2. The petitioner before us is a Chinese national.*

*3. She has invoked the jurisdiction of this Court under Article 32 of the Constitution on the ground that her arrest by the Commissioner, Central Goods and Services Taxes (for short, "the CGST"), Commissionerate, Gautam Buddha Nagar, Greater Noida for the alleged offences as mentioned in the Arrest Memo dated 26-8-2025 could be termed as illegal and thereby violative of Article 21 of the Constitution of India.*

*4. It is her case that although she may be a foreign national yet as she has been arrested in India, she is entitled to the protection as enshrined under Article 21 of the Constitution.*

*5. It appears that the petitioner was arrested on 26-8-2025 and since then she is in judicial custody. Till this date, she has not applied for bail.*

*6. At the same time, till this date, the department has not filed any complaint for the alleged offence in accordance with law.*

*7. In such circumstances, referred to above, we issued notice to the respondents so as to understand on what grounds the petitioner, a Chinese national & a mother of three year old child is in custody.*

*8. Today, Ms. Aishwarya Bhati, the learned Additional Solicitor General appeared on behalf of the Union of India.*

*9. Ms. Bhati provided us with a compilation containing the basic facts of the case, the Arrest Memo issued under Section 69 of the Act, 2017, the grounds for arrest furnished to the petitioner – herein and a co-accused and in the last, the order passed by the Commissioner under Section 69(1) of the Act, 2017.*

*10. What we have been able to gather from the contents of the arrest memo including the grounds for arrest is that the Department has initiated investigation against one Company by name M/s. Tantech LED Display Pvt. Limited. This investigation is being done by the Anti-Evasion Wing, CGST, Gautam Buddha Nagar.*

*11. A search was conducted on 22-5-2025 at the undeclared premises of the firm located at Plot No.99, Block A, Ecotech VI, Gautam Buddha Nagar.*

*12. In the course of the investigation, as alleged the role of the present petitioner has prima facie figured. There are prima facie allegations of tax evasion.*

*13. We do not propose to say anything further in this regard, as it may cause prejudice the petitioner as and when she prays for bail.*

*14. We are examining this petition from a limited angle and that is whether her detention as on date could be said to be unlawful i.e. violative of Article 21 of the Constitution.*

*15. The learned counsel appearing for the petitioner would vehemently submit that the very arrest of his client could be said to be illegal as the same is in breach or violation of the principles enunciated by this Court in its decision rendered in the case of “Arnesh Kumar vs. State of Bihar & Anr.” Reported in (2014) 8 SCC 273.*

*16. He would further submit that the grounds of arrest furnished could also be termed as just an eye wash.*

*17. In such circumstances, he submitted that the arrest of the petitioner be declared as illegal and she may be ordered to be released forthwith.*

*18. On the other hand, Ms. Bhati, the learned ASG would submit that the investigation is at a nascent stage. There is some prima facie material on the basis of which the petitioner was arrested. She would submit that the arrest cannot be termed in any manner as illegal or violative of Article 21 of the Constitution.*

*19. Having heard the learned counsel appearing for the parties and having gone through the materials on record, we are of the view that it is difficult for us to say that the very arrest of the petitioner was illegal.*

*20. We may only say that the petitioner should immediately apply for bail before the Court concerned in accordance with law.*

*21. Once any bail application is filed, the Court concerned shall look into it expeditiously on its own merits in accordance with law, without being influenced in any way by the fact that this Court declined to entertain the Article 32 petition.*

*22. It is needless to clarify that the bail application of the petitioner shall be decided strictly applying the very settled principles of grant of bail.*

*23. If any such application is filed, the Court concerned shall look into it at the earliest and pass an appropriate order on its own merits in accordance with law.*

*24. With the aforesaid, the Writ Petition stands disposed of.*

*25. Pending applications, if any, also stand disposed of.”*

10. This bail application is thus before this Court. The admitted fact is that the applicant is a Chinese national who is living temporarily in Greater Noida.

11. Learned counsel for the applicant submitted as under:

(i) The applicant has been falsely implicated in the present case.

(ii) Four persons including the applicant and the company have been made as accused in the complaint.

(iii) The amount of tax allegedly evaded is from the financial years 2019-2020 to 2024-2025.

(iv) During investigation by the Department a letter of appointment by the company M/s Tentech Led Display Private Ltd. was recovered which shows the appointment of the applicant from 21.02.2024 and she was appointed to do security work in the Indian Branch of the Company on a fixed salary of Rs. 15,000/- and thus the applicant had been in the company from 21.02.2024 only.

(v) While placing para 15 of the affidavit in support of the bail application it is submitted that the applicant is a lady who is living with her husband and a minor daughter aged about 3 years and thus she is claiming benefit of Section 480 BNSS.

(vi) The offences in the present case are triable by Magistrate and the maximum punishment therein is five years.

(vii) Co-accused Vinay Kumar has been granted bail by a co-ordinate Bench of this Court vide order dated 01.12.2025 passed in CrI. Misc. Bail Application No. 37430 of 2025 (Vinay Kumar Vs. Union of India and another), copy of the said order has been placed before the Court which is annexure R.A.1 to the rejoinder affidavit on behalf of the applicant dated 10.12.2025. The same reads as under:

*"1. Counter affidavit filed by DGGI is taken on record.*

*2. Heard Sri Satya Prakash Mishra, learned counsel for the applicant and Sri Dhananjay Awasthi, learned counsel appearing for the DGGI and Ms. Alka Singh, Advocate holding brief of Shri Saumitra Singh, learned counsel for Union of India.*

*3. The instant application has been filed seeking release of the applicant on bail in Case Crime No. 40 of 2025 under Sections 132(1)(d), 132(1)(e), 132 (1) (f), 132 (1) (I), 132 (1) (i) of CGST Act 2017 Police Station CGST Commissionerate District Gautam Budh Nagar.*

*4. Learned counsel for applicant submits as per allegation applicant was one of the Director of M/s Tentech LED Display Pvt Ltd and he along with other accused committed evasion of GST in tune of more than eleven crores but entire allegation against him is totally false.*

*5. He further submitted that even for the alleged offences maximum five years punishment is provided and applicant is in jail since 26.08.2025 i.e. last more than three months and even alleged offences are triable by Magistrate.*

*6. He further submits, after investigation complaint has been filed and as entire prosecution case is based on documentary evidence, therefore, there is no likelihood that trial will conclude in near future.*

*7. He further submitted that apart from the present case, applicant is having no criminal history to his credit.*



8. *Per contra*, learned counsel for DGGI and Union of India however opposed the prayer for bail but could not dispute the arguments on facts advanced by learned counsel for the applicant.

9. I have heard learned counsel for the parties and perused the record of the case.

10. However, it is case of fraud of GST of more than eleven crores but the alleged offences are punishable with maximum sentence of five years and applicant is in jail since 26.08.2025 i.e. last more than three months and alleged offences are triable by Magistrate too.

11. Further, it reflects, after investigation, complaint has been filed and considering the fact that entire case of prosecution is based on documentary evidence it appears, trial will take considerable period of time.

12. Further, apart from the present case, applicant is having no criminal history to his credit.

13. The Apex Court in case of *Ratnambar Kaushik vs. Union of India* 2023 (2) SCC 671 enlarged the accused on bail considering the facts that prosecution case is based on documentary and electronic evidence and investigation has been completed and accused is in jail for four months and in paragraph no.8 the Apex Court observed as:-

"8. In considering the application for bail, it is noted that the petitioner was arrested on 21.07.2022 and while in custody, the investigation has been completed and the charge sheet has been filed. Even if it is taken note that the alleged evasion of tax by the petitioner is to the extent as provided under Section 132(1)(i), the punishment provided is, imprisonment which may extend to 5 years and fine. The petitioner has already undergone incarceration for more than four months and completion of trial, in any event, would take some time. Needless to mention that the petitioner if released on bail, is required to adhere to the conditions to be imposed and diligently participate in the trial. Further, in a case of the present nature, the evidence to be tendered by the respondent would essentially be documentary and electronic. The ocular evidence will be through official witnesses, due to which there can be no apprehension of tampering, intimidating or influencing. Therefore, keeping all these aspects in perspective, in the facts and circumstances of the present case, we find it proper to grant the prayer made by the petitioner."

14. Further Apex Court recently in the case of *Vineet Jain vs. Union of India* MANU/SCOR/38321/2025 while granting bail to accused under the provisions of C.G.S.T. Act observed as:-

".....The offences alleged against the appellant are under Clauses (c), (f) and (h) of Section 132(1) of the Central Goods and Services Tax Act, 2017. The maximum sentence is of 5 years with fine. A charge-sheet has been filed. The appellant is in custody for a period of almost 7 months. The case is triable by a Court of a Judicial Magistrate. The sentence is limited and in any case, the prosecution is based on documentary evidence. There are no antecedents We are surprised to note that in a case like this, the 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....."

15. Therefore, from the observation made by the Apex Court in case of *Vineet Jain* (*supra*) it reflects,

*ordinarily an accused should be released on bail for offence under Section 132(1) C.G.S.T. Act.*

*16. Therefore, considering the facts and circumstances of the case discussed above, in my view, applicant is entitled to be released on bail.*

*17. Accordingly, without expressing any opinion on the merits of the case, the instant bail application is allowed.*

*18. Let the applicant- Vinay Kumar be released on bail in the aforesaid case on furnishing a personal bond and two sureties each in the like amount to the satisfaction of the court concerned with the following conditions:-*

*(i) The applicant shall appear before the trial court on the dates fixed, unless his personal presence is exempted.*

*(ii) The applicant shall not directly or indirectly, make inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such facts to the Court or any police officer or tamper with the evidence.*

*(iii) The applicant shall not indulge in any criminal and anti-social activity.*

*19. In case of breach of any of the above condition, the prosecution will be at liberty to move an application before this Court for cancellation of the bail of the applicant."*

**(viii) The applicant is in jail since 26.08.2025. The applicant be thus released on bail.**

**12. Learned counsel for the opposite party no.2/CGST and learned counsel for the Union of India opposed the prayer for bail vehemently. It is submitted as under:**

**(i) The Apex Court in the writ petition filed by the husband of the applicant which stood disposed of vide order dated 22.09.2025 took into consideration in para 7 the fact that the applicant is a mother of three years old child and in custody, held that the arrest is not illegal, further that during the course of investigation, the role of the applicant has prima facie figured for tax evasion, para 12 of the order has been placed before the Court.**

**(ii) Para 4 of the counter affidavit has been placed to submit that the applicant is a habitual offender and was previously arrested by the ATS, Lucknow in some Hawala case of which FIR was lodged in the year 2021 and the applicant was granted bail on 03.02.2023 but still the applicant indulged in the present incident which is misuse of liberty of bail granted to her.**

**(iii) Judgements of the Apex Court have been placed while placing para 27 of the counter affidavit to submit that the present case is a case relating**



to an economic offence and time and again it has been held and stated that economic offences constitute a class apart and need to be visited in a different approach in matters of bail. The following judgments have been placed before the Court in the case of **Ram Narain Popli Vs. Central Bureau of Investigation : Crl. Appeal No. 1097 of 1999**, decided on 14.01.2003, **Nimmagadda Prasad Vs. C.B.I., Hyderabad : AIR 2013 SC 2831**, **Serious Fraud Investigation Vs. Nittin Jokari : Crl. Appeal No. 1381 of 2019** decided on 12.09.2019, **Union of India Vs. Padam Narain Agarwal ; Crl. Appeal No. 1575 of 2008** decided on 03.10.2008, **Radheyshyam Kejriwal Vs. State of West Bengal ; Crl. A. No. 1097 of 2003** decided on 18.02.2011, **Y.S. Jagan Mohan Reddy Vs. CBI ; Crl. A. No. 730 of 2013** decided on 09.05.2013, **Govind Agarwal Vs. State of U.P. ; C.R.P.C. 438 No. 1337 of 2020**, **Rajesh Goyal Vs. Union of India ; Crl. Misc. Bail Application No. 726 of 2011 (Rajasthan)**.

(iv) Thus the prayer for bail be rejected.

13. After having heard learned counsels for the parties and perusing the records, it is evident that the applicant has been arrested as being an accused in a matter relating to evasion of tax. The investigation was conducted by the CGST Department subsequent to which the quantum of evasion was calculated and then a complaint was filed arraying the applicant and three other persons along with company as accused. During investigation, a letter of appointment was recovered by the Investigating Agency showing the appointment of the applicant in the said company from 21.02.2024 in its security department. The applicant is stated to be having a child aged about 3 years. The matter is triable by the court of a Magistrate. The maximum punishment attracting in it is five years. Co-accused Vinay Kumar has been granted bail by a co-ordinate Bench of this Court. The applicant is a lady. Admittedly the applicant is a Chinese national and her visa for stay in India has expired for which as per learned counsel for the Union of India she has applied for its extension on 03.02.2026.

14. Looking to the facts and circumstances of this case, the nature of evidence and also the absence of any convincing material to indicate the possibility of tampering with the evidence, this Court is of the view that the applicant may be enlarged on bail.

15. Let the applicant **Alice Lee @ Li Tengli**, be released on bail in the aforesaid case crime number on furnishing a personal bond and two sureties each in the like amount to the satisfaction of the court concerned with the following conditions which are being imposed in the interest of justice:-

i) The applicant will not tamper with prosecution evidence and will not harm or harass the victim/complainant in any manner whatsoever.

ii) The applicant will abide the orders of court, will attend the court on every date and will not delay the disposal of trial in any manner whatsoever.

(iii) The applicant shall file an undertaking to the effect that she shall not seek any adjournment on the date fixed for evidence when the witnesses are present in court. In case of default of this condition, it shall be open for the trial court to treat it as abuse of liberty of bail and pass orders in accordance with law.

(iv) The applicant will not misuse the liberty of bail in any manner whatsoever. In case, the applicant misuses the liberty of bail during trial and in order to secure her presence proclamation under section 84 BNSS, 2023 may be issued and if applicant fails to appear before the court on the date fixed in such proclamation, then, the trial court shall initiate proceedings against her, in accordance with law, under section 209 BNS, 2023.

(v) The applicant shall remain present, in person, before the trial court on dates fixed for (1) opening of the case, (2) framing of charge and (3) recording of statement under Section 351 BNSS, 2023. If in the opinion of the trial court absence of the applicant is deliberate or without sufficient cause, then it shall be open for the trial court to treat such default as abuse of liberty of bail and proceed against her in accordance with law and the trial court may proceed against her under Section 269 BNS, 2023.

(vi) The trial court may make all possible efforts/endeavour and try to conclude the trial expeditiously after the release of the applicant.

(vii) The applicant shall file a certificate before the trial court of the Chinese Embassy concerned of which the applicant is national, which shall ensure through the said certificate to the trial court that the applicant shall appear on each and every date before the trial court concerned in the proceedings of trial.

(viii) The applicant shall not leave the country without permission of the trial court. In so far as the release, place of stay and the movement of the applicant is concerned, she shall inform the trial court through her Embassy about it once in two months and shall give an undertaking that she shall keep the trial court informed about her whereabouts.

16. The identity, status and residential proof of sureties will be verified by court concerned and in case of breach of any of the conditions mentioned above, court concerned will be at liberty to cancel the bail and send the applicant to prison.

17. The bail application is **allowed**.

18. Pending application(s), if any, shall stand disposed of.

19. Before parting with the matter, it is very important to refer to para 27(A) of the counter affidavit in which the deponent while relying to numerous judgments of the Supreme Court and High Court has referred to a judgment in the case of **Ram Narain Popli Vs. Central Bureau of Investigation** on 14.01.2023 and after the same he has mentioned the names of Hon'ble Judges of the Apex Court who have decided the said case. Identically in para 27 (D) again after giving the citation, the date of judgment and the case number, the names of the Hon'ble Judges of the Apex Court have been mentioned therein. Identically the Court of the Additional Sessions Judge, Court No.1, Meerut while deciding the bail application of the applicant in first bail application being Bail Application No. 5278 of 2025 (Alice Lee @ Li Tengli Vs. Union of India) in its para 6 has although referred to the judgments relied upon by learned counsel for the CGST Department but has therein mentioned the names of the Hon'ble Judges of the Apex Court Presiding over the Bench in the said matter. This system of mentioning the names of Hon'ble Judges while giving reference to the judgments is totally uncalled for.

20. The deponent of the counter affidavit is a responsible Officer who has disclosed that he is posted as Assistant Commissioner, CGST, Gautam Budh Nagar who and even the Court concerned ceased with the bail application are directed to be cautious in future for the said count and ensure that names of the Hon'ble Judges are not mentioned while referring the judgments and it is only the names of the parties, date of decision, the details of the case/citation and the relevant text are relevant which needs to be quoted and not the names of the Hon'ble Judges.

21. This Court even came across a similar situation in a case **Priyank Kumar Vs. State of U.P. and others ; Matters Under Article 227 No. 15555 of 2025**, decided on 27.01.2026 and thus directed the said order to be brought to the knowledge of the Presiding Officer concerned for being cautious in future. In the present matter also, the Presiding Officer who has decided the bail application and also the deponent of the counter affidavit are hereby directed to be cautious in future with regards to the same.

22. The Registrar (Compliance) to communicate this order to the District and Sessions Judge, Gautam Budh Nagar and the court concerned for information, compliance and necessary action and also to the Director General Central Goods and Service Tax, Commissionerate, Gurugram for further transmission to the said officer for being cautious in future.

(Samit Gopal,J.)

**February 9, 2026**  
M. ARIF