

GAHC010232322023



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : Crl.Rev.P./449/2023

ADITYA JAIN
S/O SRI ASHOK KUMAR JAIN
R/O FLAT NO. 10C, BLOCK 4,
SILVER SPRING APARTMENT, 5 EM BYE- PASS, KOLKATA, WEST BENGAL-
700105

VERSUS

THE UNION OF INDIA
REP. BY THE SENIOR INTELLIGENCE OFFICER, DIRECTORATE GENERAL
OF GOODS AND SERVICE TAX INTELLIGENCE AT GUWAHATI THROUGH
SC, GST.

Advocate for the Petitioner : MR. M MORE

Advocate for the Respondent : SC, GST

BEFORE
HONOURABLE MR. JUSTICE MRIDUL KUMAR KALITA

ORDER

Date : 06.11.2023

Heard Mr. P. K. Sharma, learned counsel for the petitioner. Also heard Mr. S. C. Keyal, learned standing counsel for the GST.

This application under Section 397 of the Code of Criminal Procedure,

1973 read with Section 401 of the said Code as well as under Section 439(1)(b) and Section 482 of the Code of Criminal Procedure whereby the petitioner has prayed for modification of the bail condition imposed by learned Additional Sessions Judge No. 1, Kamrup(M), Guwahati in BA No. 363/2023 whereby the present petitioner was allowed to go on bail in Case No. DGCI/INV/FUP/51/2023 under Section 132(1)(b) of Central Goods AND Service Tax, 2017 ("CGST Act").

It is submitted by learned counsel for the petitioner that as per the condition No. 1 imposed by the impugned order, the petitioner was directed to appear before the Investigating Officer once in every seven day and to cooperate in the investigation.

It is submitted by learned counsel for the petitioner that after being released on bail, the petitioner has appeared more than 22 times before the Investigating Officer and has cooperated with the Investigating Officer.

Learned counsel for the petitioner has submitted that now the petitioner's wife is undergoing IVF treatment for which the presence of petitioner is necessary and the petitioner stays at Calcutta and he has to travel to Guwahati to appear before the Investigating Officer.

It is also submitted that due to regular appearance for last 22 weeks and due to frequent travel he has been suffering a lot.

On the other hand, learned standing counsel, GST has submitted that the respondent side has no objection in relaxation of the ground No. 1 imposed by the impugned order. However, the requirement of interrogation of the present petitioner is still there as the investigation has yet to be completed. The learned standing counsel has suggested that the condition of appearing before the Investigating Officer once in a week may be relaxed to once in a month for next

three months and thereafter as and when required by the Investigating Officer. The suggestion made by learned standing counsel, GST appears to be fair and reasonable, hence, this criminal petition is disposed of by modifying the condition No. 1 imposed by order dated 11.05.2023 in BA No. 363/2023 in following manner:-

“The petitioner (the accused) shall appear before Investigating Officer once in every month for next three months and thereafter as and when required by the Investigating Officer for the sake of fair completion of the investigation”.

With the above observation, this criminal revision petition is disposed of.

JUDGE

Comparing Assistant