

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

ANTICIPATORY BAIL APPLICATION NO.1072 OF 2021

1. Mr.Pratik Bharatbhai Patel
2. Mr. Hardik Indravadan Gandhi .. Applicants

Vs.

The State Of Maharashtra & Ors. .. Respondents

Dr. Abhinav Chadrachud i/b Hedgehog Fox LLP, Advocate for Applicants.

Ms. S. V. Sonawane, A.P.P. for the State-Respondent.

**CORAM : PRAKASH D. NAIK, J.
DATE : 15th APRIL 2021**

PC.

1. This is an application for transit anticipatory bail in connection with summons dated 01.04.2021, 03.03.2021, 05.03.2021 and 10.03.2021 issued by Superintendent (Anti-Evasion), CGST, Gandhi Nagar, Preventive Section, Mridul Tower, Navrangpura, Ahmedabad.

2. Summons has been issued under Section 70 of the CGST Act 1944 read with erstwhile section 83 of finance Act 1995 and Section 14 of the Central Excise Act 1944. In the summons it

is mentioned that inquiry about evasion of CGST/SGST levied under relevant Acts/ contravention of the rules made thereunder is being conducted. The summons further mentioned that the officer has reason to believe that applicants are in possession of facts and/or documents and things, which are relevant to the above inquiry. The applicants have been summoned under Section 70 of CGST Act 2017 read with other provisions and directed to appear before Superintendent (Anti-Evasion) at the office of the Commissioner of Central GST and Central Excise, Gandhi Nagar, Preventive Section 5th Floor, Mridul Tower, Navrangpura, Ahmedabad.

3. It is submitted that although summons has been issued to the applicants, there is every possibility that during course of inquiry the applicants may be arrested. Summons were issued repeatedly. It is submitted on account of current pandemic situation applicants would require reasonable time to approach the appropriate Court seeking appropriate relief

4. Vide order dated 12.04.2021 this Court had directed the applicants to serve the respondent No.2. learned counsel representing the applicants placed on record the copy of the notice alongwith acknowledgement indicating service upon the respondent No.2. However, none appears for respondent No.2. It is submitted that the applicants would file affidavit of service. The copy of notice is taken on record.

5. Considering the factual aspects as stated above and submissions of learned counsel for the applicants, protection can be granted to the applicants for a temporary period to enable them to approach the appropriate Court for appropriate relief. This application is not adjudicated on merits.

ORDER

- (i) In the event of arrest of the applicants in connection with summons dated 01.04.2021, 03.03.2021, 05.03.2021 and 10.03.2021 issued by Superintendent (Anti-Evasion), CGST, Gandhi Nagar, Preventive Section, 5th Floor, Mridul Tower, Navrangpura, Ahmedabad, the applicants be released on bail on executing PR bond in the sum of Rs. 25,000/- each with one or more surety in the like amount;
- (ii) This transit anticipatory bail is granted to the applicants for a temporary period of four weeks to enable the applicants to approach the appropriate Court for seeking appropriate relief.
- (iii) The applicants shall file affidavit of service on record.
- (iv) Application stands disposed of.

(PRAKASH D. NAIK, J.)