



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.03.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 3855 of 2021 and

W.M.P. (MD) Nos. 3082 of 2021

K. Jeyasankar,
Partner of Coronation Fireworks Factory,
Director of Sri Coronation Fireworks Pvt. Ltd.,
No. 7, Chairman A. Shanmugam Road,
Sivakasi 626 123,
Virudhunagar District.

... Petitioner

Vs.

1. The Senior Intelligence Officer,
Directorate General of GST Intelligence,
Madurai Regional Unit,
No. 4, Sri Lakshmi Complex,
P & T Nagar Main Road,
Madurai - 625 014.

2. The Additional Director General,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

3. The Jail Superintendent,
Central Prison, Madurai.

4. The Jailer,
Melur Sub-Jail, Melur,
Madurai District.

... Respondents

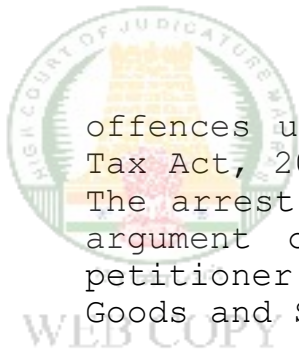
Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to arrest Memo bearing F.No. INV/DGGI/MRU/01/2021-GST dated 17.02.2021 issued by the first respondent and quash the same and also consequently direct respondents 3 and 4 to set the petitioner at liberty.

For Petitioner	: Mr. S. Jaikumar
For R-1 & R-2	: Mr. R. Aravindan, Standing Counsel.

O R D E R

Heard the learned counsel appearing for the petitioner and the learned Standing counsel appearing for respondents 1 and 2.

2. The petitioner herein was arrested on 17.02.2021 for the
<https://hcservices.ecourts.gov.in/hcservices/>



offences under Section 132(1)(a) of the Central Goods and Services Tax Act, 2017 and Sections 9 and 9A of the Central Excise Act, 1944. The arrest memo was put to challenge in the writ petition. The core argument of the petitioner's counsel was that the case of the petitioner would fall only under Section 132(1)(e) of the Central Goods and Services Tax Act 2017 which is a non-cognizable offence.

3. Be that as it may in view of the grant of interim bail by this Court, the principal challenge may no longer survive. The fact remains that the petitioner was arrested and was in custody for about six days. The petitioner has also remitted a sum of Rs.2,67,39,619/- towards tax dues which aspect was taken note of for granting bail. The petitioner was also directed to stay within the Corporation limits of Madurai and appear before the first respondent daily. This condition was subsequently relaxed. Presently the petitioner is appearing before the first respondent twice a week.

4. The learned counsel appearing for the petitioner states that the investigation by the respondents does not appear to be over. As and when the respondents decide to prosecute, the petitioner may be given liberty to question the same in the manner known to law.

5. Since I am of the view that re-arrest of the petitioner is not going to serve any purpose, interim bail earlier granted to the petitioner is made absolute. The condition imposed by this Court to appear before the respondents twice a week is also relaxed and the petitioner undertakes before this Court that he would appear before the authority concerned as and when required.

6. Leaving open all the contentions of both the parties, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSII)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.



To:

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4. The Jailer,
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Madurai District.

+1 CC to M/s.SPL GP (SR-7208[F],SR-13595[F] dated 25/02/2021)

+1 CC to M/s.S.JAIKUMAR, Advocate (SR-13343[F] dated 24/03/2021)

W.P. (MD)No.3855 of 2021
24.03.2021

TP(CO)
KB(23.04.2021) 3P 7C