**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, NAGPUR.**

CRIMINAL WRIT PETITION NO. 180 OF 2024

Saurabh S/o. Kamlesh Gupta
Vs.
Directorate General of GST Intelligence, Nagpur

Office Notes, Office Memoranda of Coram, appearances, Court's Orders or directions and Registrar's order	Court's or Judge's Order

Shri G. S. Gour, Advocate for petitioner.
Shri S. N. Bhattad a/w. Shri K. K. Nalamwar, Advocate for respondent.

CORAM :- M. W. CHANDWANI, J.

DATED :- 13.03.2024

Heard.

2. The contention of the respondent is that till date the alleged availment of fake input tax credit by the petitioner has not crossed the limit of ₹500 lakhs, which is punishable under Section 132(5) of the Central Goods and Services Act, 2017 (for short, “the Act of 2017”). Therefore, at present the respondent is not intending to arrest the petitioner.

3. It is further submitted that the investigation is going on and in case if the ingredients of Section 132(l)(i) of the Act of 2017 are made out and if the respondent intends to arrest the petitioner, then the respondent will follow the Instruction no. 02/2022-23 (GST- Investigation) of the Guidelines dated 17.08.2022

issued by the Central Board of Indirect Taxes & Customs, New Delhi.

4. In view of the above, as on today, there is no apprehension that the petitioner is being arrested by the respondent. However, it is made clear that if the respondent intends to arrest the petitioner, the respondent shall give 48 hours prior notice to the petitioner on his registered email.

5. In the above said terms, the petition is disposed of with liberty to the petitioner to approach this Court if the occasion arises.

6. It is to be noted that the petition has not been heard on merit.

(M. W. CHANDWANI, J.)