



CRL OP(MD). No.838 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

(Criminal Jurisdiction)

Date : 23/01/2024

PRESENT

The Hon`ble Mr.Justice M.DHANDAPANI

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Isithore,

... Petitioner/Single Accused

Vs

The Senior Intelligence Officer,
Director General of GST Intelligence,
Trichy District.

(Cr.No.DGG1/INV/GST/2247/2023-GrA-O/
ODD/DGGI-RU, Trichy)

... Respondent/Complainant

For Petitioner	:	M/s.Kokilavani, Advocate for Mr.R.L.Dhilipan Pandian, Advocate.
For Respondent	:	Mr.C.Arul Vadivel @ Sekar, <u>(*)Special Public Prosecutor for NCB Cases</u>

PETITION FOR BAIL Under Sec.439 of Cr.P.C.

PRAYER :-

To enlarge the petitioner on bail in Crime No.DGG1/INV/GST/2247/2023-GrA-O/ODD/DGGI-RU, Trichy on the file of the respondent.

ORDER : The Court made the following order :-

The petitioner/Sole Accused, who was arrested and remanded to judicial custody on 28.06.2023 for the offences punishable under Section 132(1)(b) and (c) of

Central Goods and Service Tax Act, in Crime No.DGG1/INV/GST/2247/2023-GrA-



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O/ODD/DGGI-RU, Trichy , seeks bail.

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2.The case of the prosecution is that the petitioner is a chartered Accountant and has committed a GST violation to the tune of Rs.122 Crores and thereby, the GST Authorities registered the case against the petitioner. Hence, the present bail application is filed.

3.The learned counsel appearing for the petitioner would submit that though the allegation made against the petitioner that he committed GST violation to the tune of Rs.122 Crores, there was an error in the calculation of the payment of GST of only Rs.25 lakhs. The petitioner is in judicial custody for more than seven months. However, on instructions, she would further submit that, the petitioner, without prejudice to his rights, is ready and willing to deposit a sum of Rs.50,00,000/- to the respondent within a period of two weeks. Hence, she prays for grant of bail to the petitioner.

4.The learned (*)Special Public Prosecutor for NCB Cases appearing for the respondent would submit that if the petitioner deposits Rs.50,00,000/- to the respondent, this Court may consider the petitioner's bail application.

5.Heard. Perused the materials available on record including the First Information Report.

6.Considering the facts and circumstances of the case and also considering the



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fact that the petitioner has come forward to deposit a sum of Rs.50,00,000/- to the respondent by way of demand draft, this court is inclined to grant bail to the petitioner with certain conditions.

7. Accordingly, the petitioner is ordered to be released on bail on his executing a bond for a sum of Rs.10,000/- (Rupees Ten Thousand only) with two sureties, each for a like sum to the satisfaction of the learned Judicial Magistrate No.1, Trichy, and on further conditions that:

(a) the petitioner shall deposit a sum of Rs.50,00,000/- (Rupees Fifty Lakhs only) to the respondent/The Senior Intelligence Officer, Director General of GST Intelligence, Trichy District, by way of Demand Draft, within a period of two weeks from the date of receipt of a copy of this order, without prejudice to his defence before the trial Court and submit the proof of payment of the said amount before the aforesaid learned Judicial Magistrate at the time of executing the bond and on such deposit being made, the learned Judicial Magistrate shall accept the sureties furnished by the petitioner ;

(b) the sureties shall affix their photographs and left thumb impression in the surety bond and the Magistrate may obtain a copy of their Aadhar card or Bank pass Book to ensure their identity;

(c) the petitioner is directed to appear before the respondent daily at 5.00 p.m

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until further orders;

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(d) the petitioner is further directed to surrender his passport before the respondent;

(e) the petitioner shall not tamper with evidence or witness either during investigation or trial;

(f) the petitioner shall not abscond either during investigation or trial;

(h) on breach of any of the aforesaid conditions, the learned Magistrate/ Trial Court is entitled to take appropriate action against the petitioner in accordance with law as if the conditions have been imposed and the petitioner released on bail by the learned Magistrate/ Trial Court himself as laid down by the Hon'ble Supreme Court in P.K.Shaji Vs. State of Kerala [(2005) AIR SCW 5560]; and;

(i) if the accused thereafter absconds, a fresh FIR can be registered under Section 229-A IPC.

sd/-
23/01/2024

(*) Amended as per order of this Hon'ble Court in
CRL OP(MD).838/2024 dated 02/02/2024

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08/02/2024
Sub-Assistant Registrar
Madurai Bench of Madras High Court,
Madurai - 625 023.

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TO BE SUBSTITUTED WITH THE ORDER ALREADY DESPATCHED ON
23/01/2024

1. The Judicial Magistrate No.I, Trichy.
2. Do-Through The Chief Judicial Magistrate,
Trichy District.
3. The Superintendent, Central Prison, Trichy.
4. The Senior Intelligence Officer,
Director General of GST Intelligence,
Trichy District.
5. The Additional Public Prosecutor,
Madurai Bench of Madras High Court, Madurai.
6. The Special Public Prosecutor for NCB Cases,
Madurai Bench of Madras High Court, Madurai.

ORDER
IN
CRL OP(MD) No.838 of 2024
Date :23/01/2024

RK (23/01/2024) 5P / 6C

RS (08/02/2024) 5P / 7C

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