

24.07.2025
Court No.28
Item No. 20
tbsr
Rejected

CRM (A) 1764 of 2025

In Re: - An application for anticipatory bail under Section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023 in connection with **Sinthee** P.S. Case No.**63 of 2024** dated **04.09.2024** under Sections **132(1)(b)/132(1)(c)/132(1)(f)/132(1)(l)** of the West Bengal Goods and Services Tax Act, 2017 and Sections **61(2)/318(4)/336(2)/336(3)/338/340(2)** of the Bharatiya Naya Sanhita, 2023.

And

In the matter of: **Mohit Agarwal**

....Petitioner.

Mr. Sandipan Ganguly, Sr. Adv.
Mr. Sandip Chakraborty
Mr. Joydeep Biswas
Mr. Arun Kumar Upadhyay
Mrs. Shobha Upadhyay
Ms. Rajnandini Das
Mr. Kaustav Das

....for the petitioner

Mr. Debasish Roy, Id. PP
Mr. Rudradipta Nandy, Id. APP
Ms. Afreen Begum

....for the State

Learned senior counsel representing the petitioner submits as follows. The FIR is a detailed one. Even at the pre FIR stage, the petitioner cooperated with the authorities and answered all the queries. It has been alleged that the petitioner as a tax consultant and chartered accountant was creating fake input tax credit documents. However, the beneficiaries for the same have not even been made accused in this case. All materials have been collected during investigation. A co-accused was granted bail.

Learned Additional Public Prosecutor denies the allegations, relies on the case diary and opposes the prayer for anticipatory bail. He

submits that the co-accused was granted such benefit only on health ground. A process is on to find out the true extent of the benefits that had accrued to others. Already notices are being issued under Section 35(3) of the BNSS to the said beneficiaries, implying thereby that they are being treated as accused. As of now, the extent of fraud can be roughly pegged at Rs. sixty crores. Further investigation is going on.

Considering the serious nature of allegations and the incriminating materials available in the case diary against the present petitioner, I do not consider this to be a fit case for granting anticipatory bail.

Accordingly, the application for anticipatory bail is rejected.

(Jay Sengupta, J.)