

23.05.2025
Court No.1
Sl. No.3
pk/AP

CRM (A) 330 of 2025

In Re: An application for anticipatory bail under Section 438 of the Code of Criminal Procedure, 1973 corresponding to Section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023 in connection with summons notices under Section 70 of the Central Goods & Services Tax, 2017 dated 29.04.2025, 02.05.2025, 08.05.2025, 19.05.2025 with respect of File No. vide GEXCOM/AE/INVIGST/3096/2025-AE-O/oCOMMR-CGST-SILI.

And

In Re: **Manoj Kumar Goyal**

... .. Petitioner.

Mr. Sandipan Ganguly, Senior Advocate
Ms. Madhushri Dutta

... .. for the Petitioner.

Mr. Ratan Banik
Mr. B.R. Agarwal

... .. for the Respondent.

1. The application for anticipatory bail is made on the ground that the petitioner apprehends arrest by the CGST authorities for alleged violation under Section 16 and 132 of the CGST Act of 2017.

2. It is submitted by Mr. Sandipan Ganguly, learned Senior Advocate appearing on behalf of the petitioner that indeed four several notices were received by the petitioner, but he could not appear since he was in Guwahati and engaged in several business activities.

3. It further submitted by Mr. Ganguly that the petitioner on a notice issued to a firm run by his mother, he duly appeared before the CGST authorities. He was thereafter bombarded with several demands and notices by the CGST authorities in respect of his own concerned, namely, M/s. Urban Trade.

4. Mr. Ganguly submits that his client is willing to appear on 28th May, 2025, the day when he supposed to appear pursuant to summons issued by the CGST authorities, but he apprehends arrest.

5. Learned counsel for the CGST authorities submits that the petitioner has not responded to four several notices issued to the petitioner. Upon inspection conducted at the godown of the petitioner, no goods and stock register were found.

6. It further appears that the petitioner has availed input tax credit of above Rs.50 crores and the business transactions conducted by the petitioner are suspicious.

7. Counsel for the CGST authority relies upon a decision of the Hon'ble Supreme Court in the case of **P. Chidambaram Vs. Directorate of Enforcement** reported in **(2019) 9 SCC 24** particularly paragraphs 78 and 81 thereof, where a note of caution has been ascribed by the Supreme Court in respect of grant bail and anticipatory bail to economic offenders.

8. This Court notes that the petitioner only requires to answer notices and produce all necessary documents pursuant

to his appearance before the CGST authorities as required by the latter.

9. In the aforesaid circumstances, this Court is not inclined to grant anticipatory bail to the petitioner at this stage.

10. Accordingly, the application for anticipatory bail is rejected.

(Rajasekhar Mantha, J.)