



Crl.O.P.No.3403 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 17.02.2025

PRONOUNCED ON : 19.02.2025

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THE HON'BLE MR. JUSTICE SUNDER MOHAN

Crl.O.P.No.3403 of 2025

Sivaraman Vignesh

... Petitioner/Accused

Vs.

The State represented by,
The Senior Intelligence Officer,
DGGI Hosur Regional Unit,
121A (CMS Tower) Near Seventh
Day Adventist School,
Appavu Nagar, Hosur.

(F.No.DGGI/INV/GST/2454/2023/Gr C). ... Respondent/Complainant

PRAYER: Criminal Original Petition filed under Section 483 of BNSS, pleaded to enlarge the petitioner on bail, in connection with the case in F.No.DGGI/INV/GST/2454/2023/Gr C, pending investigation on the file of the respondent Police.

For Petitioner : Mr.M.Guruprasad

For Respondent : Mr.N.P.Kumar
Special Public Prosecutor



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ORDER

This Criminal Original Petition has been filed by the petitioner, who was arrested and remanded to judicial custody on 07.01.2025, seeking bail in connection with the case in F.No.DGGI/INV/GST/2454/2023/Gr C, registered for the offence under Sections 132(1) (c) of CGST Act, 2017

2. The case of the prosecution is that the petitioner had availed of ineligible Income Tax credit to the tune of Rs.9.64 Crores on the taxable value of Rs.321.37 Crores, by allegedly obtaining fake invoices without actual receipts of goods thereby committing an offence under Section 132(1)(c) of CGST Act, 2017, punishable under Clause (i) of Section 132(1) of CGST Act, 2017.

3. Learned counsel appearing for the petitioner would submit that the allegations are false; that the petitioner had reversed/paid even according to the prosecution a sum of Rs.4.69 Crores; that the petitioner had further reversed/paid a sum of Rs.3.40 Crores on 19.05.2023 and Rs.28,38,180/- on 27.03.2024; that the petitioner had reversed 90% of the alleged amount said to have been claimed towards income tax credit; that if the amount involved is less than Rs.5 Crores, it



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is a bailable offence; and that in any case, further custody of the petitioner is not required for the purpose of investigation. Hence, he prayed for grant of bail to the petitioner.

4. The learned Special Public Prosecutor, appearing for the respondent per contra submitted that it is a fact that Rs.4.69 Crores was reversed/paid; that the reversal/payment of Rs.3.40 Crores and Rs.28,38,180/-, has not been intimated to the department; and that those reversals cannot be reckoned and that it may pertain to some other issue. He further submitted that in view of the serious offence committed by the petitioner, he is not entitled to bail.

5. Heard the learned counsel appearing for the petitioner and the learned Special Public Prosecutor appearing for the respondent and perused the materials available on record.

6. Admittedly, the petitioner has reversed/paid a sum of Rs.4.69 Crores. He had also reversed Rs.3.40 Crores and Rs.28,38,180/-, on the dates mentioned above. The only stand taken by the respondent in the counter is that these payments of Rs.3,68,38,180/- was not intimated to the department and it 'may



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pertain', to some other issues.

7. Hence, considering the above said facts, it is for the respondent to establish in the trial as to the exact amount gained by the petitioner in the transaction and since the allegations are borne out by records, this Court is of the view that further custody of the petitioner is not required for the purpose of investigation and is inclined to grant bail to the petitioner with certain conditions.

8. Accordingly, the petitioner is ordered to be released on bail on his executing a bond for a sum of **Rs.15,000/- (Rupees Fifteen Thousand only)** with **two sureties**, each for a like sum to the satisfaction of the learned **Chief Judicial Magistrate, Coimbatore** and on further conditions that:

[a] 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;

[b] the petitioner shall report before the Senior Intelligence Officer of DGGI stationed at Coimbatore, twice a week i.e. on Monday and Thursday at 10.30 a.m., for a period of two weeks and thereafter, as and when required for the interrogation;

[c] the petitioner shall not abscond either during



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investigation or trial;

[d] the petitioner shall not tamper with evidence or witness either during investigation or trial;

[e] 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]***;

[f] If the accused thereafter absconds, a fresh FIR can be registered under Section 269 B.N.S.

19.02.2025

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To

1. The Chief Judicial Magistrate,
Coimbatore.
2. The Senior Intelligence Officer,
DGGI Hosur Regional Unit,
121A (CMS Tower) Near Seventh Day Adventist School,
Appavu Nagar, Hosur.
3. The Superintendent,
Central Prison, Coimbatore.



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4. The Public Prosecutor,
High Court of Madras.



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SUNDER MOHAN., J.

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Pre-delivery order
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