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Crl.O.P.No.11728 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.04.2025

CORAM

THE HON'BLE MR. JUSTICE SUNDER MOHAN

Crl.O.P.No.11728 of 2025

K. Anurathan S/o. Kaniramar

... Petitioner/Accused

Vs.

The State represented by-

The Superintendent of GST and Central Excise,
Chennai South Commissionerate,
at 3rd Floor, 692, M.H.U. Complex, Anna Salai,
Nandanam, Chennai-600 035.
(R.R. No.12 of 2025).

... Respondent

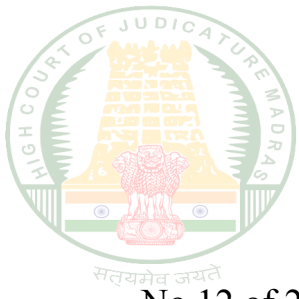
PRAYER: Criminal Original Petition filed under Section 483 of BNSS, pleaded to enlarge the petitioner on bail, in connection with the R.R. No.12 of 2025, pending investigation on the file of the respondent Police.

For Petitioner : Mr. Om Prakash, Senior Counsel
for Mr. R. Murali

For Respondent : Mr.P. Vishnu,
Special Public Prosecutor.

ORDER

This Criminal Original Petition has been filed by the petitioner, who was arrested and remanded to judicial custody on 12.03.2025, seeking bail in R.R.



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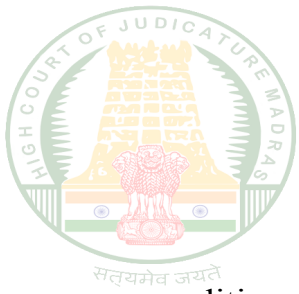
No.12 of 2025 registered for the offences under Section 132(1)(i) of CGST Act.

2. The case of the prosecution is that the petitioner, by availing fake ITC from various non-existing entities without actual receipt of goods or services, has committed aforesaid offences, which resulted in huge loss of revenue to the exchequer.

3. Learned Senior Counsel appearing for the petitioner submitted that petitioner is in custody from 12.03.2025; and that in any case, further custody of the petitioner is not required and therefore, the petitioner may be released on bail.

4. Learned Government Advocate (Crl.Side) appearing for the respondent police, reiterated the prosecution case and submitted that since investigation is pending, the petitioner may be directed to appear before the respondent police daily in the event of grant of bail.

5. Considering the submissions made by the learned counsels on either side, nature of allegations, period of incarceration, the fact that the allegations are borne out by records and since further custody is not required for the purpose of investigation, this Court is inclined to grant bail to the petitioner with certain



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conditions.

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6. 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 **Additional Chief Metropolitan Magistrate (E.O. II) Court, Egmore, Chennai.**

[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 respondent Police, everyday at 10.30 a.m., for a period of two weeks and thereafter as and when required by the respondent police for investigation;

[c] the petitioner shall not abscond either during investigation or trial;

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



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[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.

21.04.2025

mjs

To

1. The Additional Chief Metropolitan Magistrate (E.O. II) Court, Egmore, Chennai.
2. The Superintendent of GST and Central Excise, Chennai South Commissionerate, at 3rd Floor, 692, M.H.U. Complex, Anna Salai, Nandanam, Chennai-600 035.
3. The Superintendent of Police, Central Prison, Puzhal, Chennai.
4. The Public Prosecutor, High Court of Madras.



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SUNDER MOHAN., J.

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