

The Hon'ble Sri Justice J.Sreenivas Rao

Criminal Petition No.4380 of 2025

Order:

This Criminal Petition is filed by the petitioner seeking anticipatory bail under Section 482 of Bharatiya Nagrik Suraksha Sanhita (BNSS), in connection with Crime No.85 of 2024 of Central Crime Station Police Station (Economic Offences Wing), Rachakonda, registered for the offences punishable under Sections 409, 420, 467, 468 & 471 r/w 120(B) of the Indian Penal Code, 1860 (IPC) and Sections 8, 12, 13(1)(A) r/w 13(2) and Section 7(c) of the Prevention of the Corruption Act, 1988.

2. Heard Mr. N.V.Sumanth, learned counsel representing M/s. Indus Law Firm for the petitioner and Mr. Syed Yasar Mamoon, learned Additional Public Prosecutor appearing for the respondent/State.

3. The brief facts of the case are that on 06.03.2024 at about 15:40 hours, the Sub-Inspector of Police, Central Crime Station Police Station (Economic Offences Wing), Rachakonda, received a complaint from the complainant to the effect that M/s. Vinardh Automobiles Private Limited (accused No.1), represented by its Managing Director- Vemireddy Rajaramesh Reddy (accused No.2) with the help of tax consultant (accused No.3) have obtained fraudulent GST refunds to a tune of Rs.23.78 crores for the tax periods 2022-23 and 2023-24 and credited the same to Axis Bank Account No.921020058089949, Hydernagar Branch, and the audit revealed that the said refund claims did not comply with GST regulations and physical verification confirmed that the company did not exist at registered locations and had no actual business operations and the fraudulent claims were supported by forged and fabricated documents and the accused have conspired criminally and without conducting any business activity, claimed refunds fraudulently under the GST Act on

the ground 'Inverted Duty Structure' and cheated the GST authorities causing wrongful loss to the Government. Based on the said complaint, the aforesaid Crime was registered against the accused.

4. Learned counsel for the petitioner submits that the petitioner is not arrayed as accused in the aforesaid crime, but, based upon the confession statement made by her husband, who is arrayed as accused No.9, the investigating officer issued notices under Section 91/160 of Cr.P.C., on 03.03.2025, 17.03.2025 and 21.03.2025 directing the petitioner to appear before him on 10.03.2025, 19.03.2025 and 24.03.2025 respectively. Learned counsel further submits that similar notices were issued to accused No.9 earlier and when accused No.9 appeared, the investigating officer arrested him. However, accused No.9 filed Crl.M.P.No.778 of 2024 seeking bail and the learned Principal Special Judge for SPE & ACB Cases, Hyderabad, granted bail *vide* order dated 05.12.2024

subject to certain conditions. Learned counsel further submits that the petitioner apprehends that if she appears, the investigating officer may, without following the mandatory procedure prescribed under BNSS, arrest her and array her as accused in the present crime although she does not have any criminal antecedents. Learned counsel, therefore, prays for grant of anticipatory bail to the petitioner as she is ready and willing to cooperate with the investigating officer for investigation and also abide by the conditions that may be imposed by this Court.

5. Per contra, learned Additional Public Prosecutor submits that pursuant to the notices dated 03.03.2025, 17.03.2025 and 21.03.2025, issued under Section 91/160 Cr.P.C., to the petitioner to appear before the investigating officer on 10.03.2025, 19.03.2025 and 24.03.2025 respectively, the petitioner did not appear and she is not cooperating with the investigating officer for investigation. Conversely, she has

filed the present criminal petition seeking anticipatory bail. Learned counsel prays that the present criminal petition be dismissed as not maintainable.

6. Having regard to the facts and circumstances of the case, this Court is inclined to grant anticipatory bail to the petitioner subject to the following conditions:

- (i) Petitioner is directed to surrender before the Station House Officer, Central Crime Station Police Station (Economic Offences Wing), Rachakonda, on or before 11.04.2025;
- (ii) On such surrender, the Station House Officer, Central Crime Station Police Station (Economic Offences Wing), Rachakonda, shall release the petitioner on bail on her executing a personal bond for a sum of Rs.50,000/- (Rupees Fifty thousand only) with two sureties for a likesum each to the satisfaction of the said Officer;
- (iii) On such release, petitioner shall appear before the Station House Officer, Central Crime Station Police Station (Economic Offences Wing), Rachakonda, on every Monday at 11:00 a.m., for a period of eight weeks for the purpose of

investigation and thereafter, as and when required by the police for investigation.

(iv) Petitioner shall not leave the country without prior permission of the investigating officer.

(v) Petitioner shall abide by the conditions stipulated under Section 438(2) of the Criminal Procedure Code, 1973/Section 482 of BNSS and shall cooperate with the investigation officer for conclusion of investigation.

7. Subject to the above directions, the Criminal Petition is allowed. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

Date: 03.04.2025
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J.SREENIVAS RAO, J