

THE HONOURABLE SMT. JUSTICE K. SUJANA

CRIMINAL PETITION Nos.10632 and 10636 of 2025

COMMON ORDER:

These two Criminal Petitions are filed by the petitioners/accused Nos.3, 7 and 9 under Section 482 of Bharatiya Nagarik SurakshaSanhita, 2023 (for short 'BNSS') for grant of pre-arrest bail to the petitioners, who are arrayed as accused No.3, 7 and 9 in Crime No.86 of 2025 of Central Crime Station, P.S., Hyderabad. The offences registered against them are under Sections 318(4), 336 of BNS.

2. Since the petitioners are seeking for grant of pre-arrest bail in Crime No.86 of 2025 of Central Crime Station. Hyderabad, these two Criminal Petitions are heard together and disposed of by way of common order.

3. The case of the prosecution is that the accused persons conspired and prepared forged valuable receipts of e-way bills, lorry receipts and delivery challans in the name of accused Nos.1, 4, 6, 8, 10 and 11 and uploaded the same on the GST website and made huge loss to Government Exchequer by creating fictitious transactions. Hence, a case

was registered *vide* Crime no. 86 of 2025 before the Central Crime Police Station, Hyderabad.

4. Heard Mr. Enuganti Sudhanshu Rao, learned counsel appearing for the petitioners and Sri Arun Kumar Doddla, learned Additional Public Prosecutor appearing on behalf of the respondent-State.

5. Learned counsel for the petitioners submits that the *de-facto* complainant has no role to lodge report; he has to complaint before the authority concerned and further submits that according to the *de-facto* complaint the alleged acts of the accused persons constitute offence under Section 138 of the Goods and Services Act. He further submitted the present crime is registered only with the malicious intent to subvert the provisions of compounding available under Section 138 of the Goods and Services Tax. According to the prosecution, prime accused released on bail. As such requested to grant anticipatory bail to the petitioners herein as they are ready and willing to cooperate with the investigating officer for investigation and abide by the conditions that may be imposed by this Court.

6. On the other hand, the learned Additional Public Prosecutor filed a counter-affidavit and opposed the same, stating that custodial interrogation is necessary. In the counter, he also stated that the person concerned has already paid the penalty.

7. In the light of the above, considering the submissions made by both the parties and the material on record and it is pertinent to note that the only allegation against the petitioners is that, without any movement of goods, they claimed Input Tax Credit, whereas, the concerned proprietors have already paid the penalty for the same.

8. Considering the circumstances of the case, this Court deems fit to grant anticipatory bail to the petitioners herein subject to the following conditions:

- i. The petitioners shall execute a personal bond for a sum of Rs.50,000/- (Rupees Fifty Thousand only), each with two sureties for a like sum each to the satisfaction of the learned XII Additional Chief Judicial Magistrate, Hyderabad.
- ii. The petitioners shall abide by the other conditions stipulated in Section 482(2) of the Bharatiya Nagarik Suraksha Sanhita, 2023 and co-operate with the Investigating Officer in investigating the case.

- iii. The petitioners shall appear before the concerned Investigating Officer on every Monday between 09:00 a.m, and 05:00 p.m., till the filing of the charge sheet and thereafter, as and when required.

7. Accordingly, this Criminal Petition is allowed.

Miscellaneous applications, if any pending, shall stand closed.

K. SUJANA, J

Date: 08.09.2025

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