

THE HONOURABLE SMT. JUSTICE K. SUJANA

CRIMINAL PETITION Nos.10628 OF 2025

ORDER:

The Criminal Petition is filed by the petitioner under Section 482 of Bharatiya Nagarik Suraksha Sanhita, 2023 (for short “BNSS”) seeking to direct the S.H.O.Police Station CCS, DD, Hyderabad or any other arresting officer to release the petitioner *on bail in the event of his arrest* in Crime No.86 of 2025 of P.S. Central Crime Station, Hyderabad. The offences registered against them are under Sections 318(4), 336 of BNS.

2. The case of the prosecution is that the petitioner 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 petitioner 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 petitioner 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. Therefore, prayed this Court to grant pre-arrest bail to the petitioner by allowing this criminal petition.

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, the criminal petition is filed by the petitioner namely Gaurav Agarwal, who is a proprietor of the firm even though he was not arrayed as an accused in the registration of the crime. The other accused have been apprehended. 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, *in the event of the petitioner's arrest*, this Court deems it fit to grant anticipatory bail to him, subject to the following conditions.

- i. The petitioner herein 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 SHO, PS, Central Crime Station, Hyderabad.
- ii. The petitioner shall abide by the other conditions stipulated in Section 482(2) of Bharatiya Nagarik Suraksha Sanhita, 2023 and co-operate with the Investigating Officer in investigating the case.

9. Accordingly, the Criminal petition is allowed.

Miscellaneous applications, if any pending, shall stand closed.

K. SUJANA, J

Date: 08.09.2025

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