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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **BAIL APPLN. 2973/2025**

MR. AZAD MALIK

.....Petitioner

Through: Mr. Pranay Jain, Mr. Karan Singh and
Ms. Smridhi Dahiya, Advocates

versus

DGGI, MEERUT ZONAL UNIT

.....Respondent

Through: Mr. Atul Tripathi, Senior Standing
Counsel with Ms. Khushboo Gupta,
Advocate

CORAM:

HON'BLE DR. JUSTICE SWARANA KANTA SHARMA

ORDER
22.08.2025

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1. By way of the present application, the applicant seeks grant of anticipatory bail in relation to a summon issued under Section 70 of the Central Goods & Service Tax Act, 2017 [hereafter 'CGST Act'] issued by the Directorate General of GST Intelligence (DGGI), Zonal Unit, Meerut.
2. Briefly stated, the facts of the present case pertain to the ongoing investigation of a case concerning M/s Eco Fly E-Waste Recycling Private Limited, the Director of which is the applicant, under the CGST Act in the course of inquiry of which the applicant had received summons under Section 70 of CGST Act, dated 30.06.2025 and 09.07.2025. It is alleged that the said summons are unwarranted, and are being used as a tool to harass the applicant, thereby giving rise to a reasonable apprehension of arrest to the applicant, necessitating the filing of present application.



3. The learned counsel appearing for the applicant submits that in ***Vinay Kant Ameta v. Directorate General of GST Intelligence & Anr.***: Writ Petition(s) (Criminal) No. 34/2024, along with W.P. (Crl.) No. 30/2024 vide order dated 25.01.2024, the Hon'ble Supreme Court was pleased to grant interim protection against arrest, subject to the condition that the parties (including the present applicant) shall join and cooperate with the investigation. It is argued that the applicant had duly appeared before the investigating authorities and made a comprehensive statement in February 2024, along with submission of all requisite documents as sought by the investigating officer. Thus, it is contended that the fresh summons issued by the respondent are devoid of any fresh legal justifications, and the apprehension of arrest emanates from the issuance of such summons. It is submitted that the applicant shall cooperate with the investigation and there is no need for any custodial interrogation. Reliance has also been placed on ***Radhika Agarwal v. Union of India & Ors.***: 2025 INSC 272

4. The learned Senior Standing Counsel for the respondent, on the other hand, opposes the present anticipatory bail application on the ground that no real or immediate apprehension of arrest, which is a pre-requisite for the grant of anticipatory bail, has been made out in this case. It is submitted that the summons under Section 70 of CGST Act have been issued in the course of a routine manner of the ongoing investigation against Eco Fly E Waste Recycling Private Limited. It is contended that for affecting arrest of a person for offences punishable under the CGST Act, written approval in the form of reason to believe by the competent authority i.e. Commissioner/ Additional Director General, DGGI is required; however, so far, there is no such proposal. It is further argued that the present bail application is also not



maintainable due to lack of territorial jurisdiction as the case is being investigated by the Directorate General of GST Intelligence, Meerut Zonal Unit which is under DGGI, Meerut Zone.

5. This Court has **heard** arguments addressed by both the parties and perused the material available on record.

6. At the outset, it is apposite to note that Section 482 of BNSS, 2023, which is *pari materia* to Section 438 of Cr.P.C., 1973, is a discretionary power and provides the applicant protection from arrest if it is found that he has a “reason to believe” that he might be arrested. What qualifies as a reasonable apprehension, however, is a purely factual inquiry, contingent on facts and circumstances of each case. Nonetheless, it is trite that a mere suspicion or fear of arrest is not sufficient [**Ref: Gurbaksh Singh Sibbia & Ors. v. State of Punjab: 1980 SCR (3) 383**].

7. During the course of arguments, and also in the reply filed before this Court, the learned Standing counsel appearing for the respondent drew this Court’s attention to the fact that for affecting arrest of an individual for commission of any offence punishable under the CGST Act, written approval in the form of reason to believe by the competent authority i.e. Commissioner/ Additional Director General, DGGI is required; however, so far, there is even no such proposal in respect of the present applicant.

8. Given the aforesaid backdrop, this Court is in agreement with the contention of learned counsel for the respondent and holds that the pre-requisite for affecting arrest of an individual for commission of any offence punishable under the CGST Act, written approval in the form of reason to believe by the competent authority i.e. Commissioner/ Additional Director General, DGGI is required; however, so far, there is even no such proposal



in respect of the present applicant.

9. In view of the above, the application being pre-mature cannot be allowed.

10. The learned counsel for the respondent had also raised the issue of jurisdiction in this case. However, since this Court has held that the application at this stage is pre-mature, in light of the submission made by the learned counsel for the respondent, the issue of jurisdiction has not been dealt with in the present order.

11. The application stands disposed of in the above terms.

12. It is, however, clarified that nothing expressed herein above shall tantamount to an expression of opinion on merits of the case.

13. The order be uploaded on the website forthwith.

DR. SWARANA KANTA SHARMA, J

AUGUST 22, 2025/ns