

IN THE HIGH COURT OF JUDICATURE AT PATNA
CRIMINAL MISCELLANEOUS No.69696 of 2025

Arising Out of PS. Case No.-129 Year-2024 Thana- JALE District- Darbhanga

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Gautam Kumar S/O Jagarnath Prasad @ Jagarnath Sah Resident of Ward No. 01, Riga Road, Naya Tola, Janki Sthan, P.S- Sitamarhi, Distt.- Sitamarhi, Bihar- 843302.

... .. Petitioner/s

Versus

1. The State of Bihar Bihar
2. Pawan Kumar Mahto S/O Sushil Kumar Mahto R/O Latraha, P.S- Jalley, Distt.- Darbhanga.

... .. Opposite Party/s

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Appearance :

For the Petitioner/s	:	Mr. Sriram Krishna, Advocate
		Mr. Amarjeet
For the Opposite Party/s :		Mr. Yogendra Kumar
For the O.P. No. 2	;	Mr. Yogendra Mishra, Sr. Advocate
		Ms. Swati Mishra, Advocate
		Mr. Umakant Tiwari, Advocate

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CORAM: HONOURABLE MR. JUSTICE SANDEEP KUMAR
ORAL ORDER

4 27-02-2026 Heard the learned counsel for the petitioner, the learned APP for the State, and the learned senior counsel for the informant.

2. The petitioner apprehends arrest in connection with Jalley P.S. Case No. 129 of 2024 registered for offences under Sections 406 and 420 of the Indian Penal Code.

3. As per the prosecution case, Pawan Kumar Mahato ran Veena Traders (building materials) and hired Gautam Kumar in 2021 to get a GST certificate for his wife Rekha Devi's loan application under a government scheme (via Sushil Hardware).



He continued filing zero GST returns with Gautam's help, sharing OTPs despite issues. On 02.05.2024, GST officials raided, revealing fraudulent ITC claims of ₹26,33,051.84 passed to six firms from Veena Traders/Sushil Hardware despite zero purchases in FY 2023-24. Gautam used his details and Gmail for the scam.

4. Learned counsel for the petitioner submits that petitioner is quite innocent and has not committed any offence. He further submits that he was authorized by the informant to file the GST returns and on instruction, he has filed the GST returns. For the penalty imposed upon the firm of the informant, the informant has legal remedy and in fact the informant had availed that legal remedy of appeal which has been dismissed. He further submits that against the appellate order, the informant can approach this Court in writ jurisdiction in view of the fact that there is no tribunal functional.

5. Learned APP for the State and Mr. Mishra, the learned Senior Counsel for the O.P. No.2 have vehemently opposed the prayer for bail.

6. I have considered the submissions of the parties and have gone through the records of the case. The action of the petitioner appears to be bona-fide and not mala-fide and in my



opinion, no offence is made out and therefore, the application is allowed.

7. Accordingly, let the petitioner, above-named, in the event of arrest or surrender within four weeks from today in the Court below, be released on anticipatory bail on furnishing bail bonds of Rs.10,000/- (Rupees ten thousand) with two sureties of the like amount each to the satisfaction of learned Court below where the case is pending/successor Court in connection with Jalley P.S. Case No. 129 of 2024 subject to the conditions as laid down under Section 482(2) of the BNSS.

8. The petitioner, at the time of furnishing bail bonds, shall file an affidavit stating that he will not involve himself in tax or GST practice.

(Sandeep Kumar, J)

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