30.10.2026
Court No.8
S/L 34
SD

CRM (M) 2834 of 2026

In Re: An application for bail under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 filed in connection with Misc. Case No.151 of 2026 under Sections 132(1)(b)/132(1)(C)/132(1)(l) of the Central Goods and Services Tax Act, 2017.

In the matter of: Santosh Das & Anr.

... Petitioners.

Mr. Soumya Nag
Mr. P.D. Mukherjee
Ms. Ankita Das
Ms. Sagnika Banerjee
Mr. Debarshi Das

... for the Petitioners.

Mr. Tapan Bhanja

... for the CGST Authority.

1. Learned advocate appearing for the petitioners submits that the petitioners are in custody for 68 days and the complaint has already been submitted before the jurisdictional court, although there has been prayer for further investigation.

2. Learned advocate for the CGST authority opposes the prayer for bail and submits that fake documents were prepared on the foundation that there was no business activity and input credit was obtained by the accused person on the basis of forged and fake documents.

3. A case has been made out against the present petitioners to that effect the petitioners would face the trial but it has not been disputed that the complaint has already been submitted before the jurisdictional court although further investigation is continuing or tracking the money trail.

4. Having regard to the oral submission made in the present case and fact that complaint has already been submitted before the jurisdictional court and the petitioners were lastly interrogated on

October 9, 2026 as submitted by the learned advocate for the CGST Authority, I am of the opinion that further detention of the present petitioners is unwarranted and as such, on stringent condition, I am inclined to release the petitioners on bail. Accordingly, the prayer for bail of the petitioners is **allowed.**

5. Accordingly, the petitioners, namely, **Santosh Das and Parthasarathi Samanta** shall be released on bail upon furnishing bond of Rs.50,000/- (Rupees Fifty Thousand only) each, with two sureties of Rs.25,000/- (Rupees Twenty five Thousand only) each, one of whom must be local to the satisfaction of the learned Chief Judicial Magistrate, Kolkata.

6. If on bail, the petitioners shall be physically present on each and every date before the learned Trial Court and shall not leave the jurisdiction of district of Kolkata without prior permission of the learned jurisdictional court.

7. Additionally, the petitioners shall meet with the Investigating Officer once in a week till the further investigation is completed by the investigating agency.

8. Thus, CRM (M) 2834 of 2026 is **allowed**.

9. All parties shall act in terms of server copy of the order downloaded from the official website of this Court.

10. Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Tirthankar Ghosh, J.)