CGHC010281042026 2026:CGHC:37432

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HIGH COURT OF CHHATTISGARH AT BILASPUR

MCRC No. 6734 of 2026

Rohan Tanna S/o Shri Vipin Tanna Aged About 31 Years R/o House No. 25, Vallabh Colony, Ward No. 50, Shaheed Pankaj Vikram Ward Raipur, Chhattisgarh- 492001 (Currently Under Judicial Custody At Central Jail, Raipur, (C.G.) **... Applicant**

versus

Directorate General Of Goods And Services Tax Intelligence, Raipur Zonal Unit, Through Senior Intelligence Officer, 4th Floor, R I O Complex, Lalpur, Dhamtari Road, Raipur, Chhattisgarh **... Non-Applicant**

For Applicant	**:** Mr. Harshwardhan Parganiha, Advocate.
For Non-Applicant	**:** Mr. Maneesh Sharma, Advocate.

Hon'ble Mr. Ramesh Sinha, Chief Justice

Order on Board

20.08.2026

1. This is the **First bail application** filed under Section 483 of the Bhartiya Nagarik Suraksha Sanhita, 2023 for grant of regular bail to the applicant who has been arrested in connection with Crime No. AD220126006503S registered at Police Station – Directorate General Of Goods And Services Tax Intelligence, (DGGI) Raipur Zonal Unit

(C.G.), for the offence punishable under Sections 132(1)(b),132(1)(C) & 132(1)(f), punishable under Section 132(1)(i) of the Central Goods and Services Tax (CGST) Act, 2017.

2. The case of the prosecution is that on the basis of intelligence developed through data analysis, the Non-Applicant formed a view that M/s. Shristi Construction, a proprietorship concern registered in the name of Shri Premdas Panika, was engaged in wrongful availment and passing of Input Tax Credit (ITC) without actual receipt or supply of goods. It is alleged that the said firm issued invoices without corresponding inward movement of goods, as reflected from the E-Way Bill portal, and passed on such ITC to various downstream entities, thereby causing loss to the Government exchequer. During inquiry and verification, statements of certain persons were recorded, wherein it was allegedly stated that the bank accounts of M/s. Shristi Construction were operated at the instance of the present applicant and that funds were transferred to various accounts on his instructions. It is further alleged that other co-accused persons were involved in the generation and circulation of bogus invoices and that fake ITC amounting to several crores of rupees was availed and passed on without any actual supply of goods.

3. Learned counsel for the applicant submits that the applicant is innocent and has been falsely implicated in the present case and that there is no cogent, credible or legally admissible material to establish his involvement in the alleged generation or circulation of fake invoices or wrongful availment or passing of Input Tax Credit. It is submitted that the applicant has no ownership, managerial or controlling role in M/s.

Shristi Construction and has not himself generated or issued any alleged fake invoices. His implication is primarily based upon the statements of co-accused persons and third parties, particularly the statement of the proprietor, Shri Premdas Panika, who himself has not been arrested, whereas there is no independent material directly connecting the applicant with the alleged offence. It is further submitted that the applicant was not required to be arrested, having fully cooperated with the investigation, and the alleged non-cooperation cannot by itself justify custodial interrogation. The applicant was selectively arrested despite the proprietor allegedly controlling the affairs of the firm not having been arrested, and such selective exercise of the power of arrest is arbitrary. The applicant has also relied upon the absence of any direct electronic evidence linking him with the alleged fake invoices and submits that the alleged WhatsApp chats were not retrieved from his seized device and the bank transactions do not establish any wrongful gain or criminal intent.

4. Learned counsel further submits that the investigation has substantially been completed, the supplementary complaint against the applicant has already been filed on 25.06.2026, and the entire documentary and electronic material relied upon by the prosecution, including GST records, E-way bills, bank statements and the seized laptop, is already in the possession of the investigating agency. It is submitted that the applicant's residence was searched under Section 67(2) of the CGST Act and his laptop was seized, thereafter forensic examination and data extraction were completed on 19.05.2026 in the presence of his family members and independent witnesses. Thus, no further recovery or custodial interrogation is required and there is no possibility of tampering with the evidence. It is further submitted that the applicant had already furnished the password of the laptop and the alleged delay in extraction of data was neither wilful nor obstructive. The continued detention of the applicant, therefore, serves no further investigative purpose and would amount to pre-trial punishment.

5. Learned counsel lastly submits that the offences alleged under the CGST Act are not punishable with death or imprisonment for life and carry a maximum punishment of five years, and the allegations, though economic in nature, do not involve any violent or heinous conduct. It is submitted that the applicant has no criminal antecedents, there is no likelihood of his absconding, influencing witnesses or tampering with evidence, and the prosecution's allegation regarding any attempt to influence witnesses is vague and unsupported by material particulars. The detailed appreciation of the evidence is a matter for trial and a mini-trial is not permissible at the stage of bail. Considering the completion of investigation, filing of the supplementary complaint, prolonged custody, absence of any requirement for further custodial interrogation, and satisfaction of the triple test for grant of bail, the applicant may kindly be enlarged on regular bail subject to such terms and conditions as this Hon'ble Court may deem fit and proper.

6. Per contra, learned counsel appearing for the respondent opposes the bail application and submits that the fraudulent availment of ITC amounting to Rs.17,18,23,354/- and the passing on of fake ITC amounting to Rs.10,62,66,870/- across multiple States constitute a grave economic offence affecting the integrity of the GST regime and causing substantial loss to the public exchequer. It is contended that the applicant's continued custody is necessary to safeguard public revenue, facilitate the apprehension of the absconding accused, prevent tampering with digital and electronic evidence and ensure a fair and effective prosecution.

7. Learned counsel further submits that there is a substantial likelihood that, if released on bail, the applicant may influence prosecution witnesses, tamper with the evidence, or prejudice the further investigation into the larger conspiracy relating to the fraudulent availment and passing on of Input Tax Credit, involving substantial Government revenue. It is, therefore, submitted that the grant of bail at this stage would adversely affect the fair and effective completion of the investigation.

8. It is further submitted that the principal accused has already been arrested and the complaint has been filed. However, the investigation with regard to the larger conspiracy is still in progress. Considering the nature and gravity of the offence, the magnitude of the alleged fraud and the role attributed to the applicant, it is submitted that no case for grant of bail is made out. Accordingly, it is prayed that the present bail application be rejected.

9. I have heard learned counsel appearing for the parties and perused the case diary.

10. Considering the facts and circumstances of the case, the nature of the allegations, the fact that the complaint has already been filed against the applicant and further investigation is still continuing, and the fact that one of the co-accused has already been granted bail by this Court in MCRC No. 5936 of 2026 vide order dated 29.07.2026, and further taking into consideration that the applicant has been in custody since 29.04.2026 and that the trial is likely to take considerable time to conclude, this Court is of the considered opinion that the applicant is entitled to be enlarged on bail.

11. If the applicant - **Rohan Tanna,** furnishes a personal bond in the sum of Rs.1,00,000/- with one solvent surety to the satisfaction of the concerned Court, he be released on bail involved in Crime No. AD220126006503S registered at Police Station – Directorate General Of Goods And Services Tax Intelligence, (DGGI) Raipur Zonal Unit (C.G.), for the offence punishable under Sections 132(1)(b),132(1)(C) & 132(1)(f), punishable under Section 132(1)(i) of the Central Goods and Services Tax (CGST) Act, 2017. Order shall be in force till disposal of the case.

Sd/-

(Ramesh Sinha)
Chief Justice

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