IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CRIMINAL APPELLATE JURISDICTION

ANTICIPATORY BAIL APPLICATION NO. 1956 OF 2026

Neha Vipin Tiwari …Applicant

Versus

The State of Maharashtra …Respondent

Adv. Ashok Kumar Dubey i/b M/s. SAVJ Law Solution,
for the Applicant.

Mr. Bapu V. Holambe-Patil, A.P. P., for the Respondent – State.

PI Aparna Vhatkar, Marine Drive Police Station, Mumbai,
is present.

CORAM : PRAFULLA S. KHUBALKAR, J.

DATE : 5TH OCTOBER 2026

P. C.:-

1. Heard learned counsel for applicant as well as learned APP for the respondent - State.

2. The applicant has filed the instant application seeking pre-arrest bail in Crime No.169 of 2026 dated 15.05.2026, registered with Marine Drive Police Station, Brihanmumbai for the offence punishable under Sections 318(4), 316(5) and 3(5) of Bharatiya Nyaya Sanhita, 2023 (for short, **"BNS"**).

3. The applicant is a lady who claims herself to be a Director of Yash Express and Logistics Private Limited, against whom the allegations are made in the FIR that there is a deliberate concealment of cancellation / surrender of GST registration and

repeated issuance of the invoices against the cancelled GST number.

4. Learned counsel for applicant submits that the applicant is only a Director of the Company and is not the person in charge and responsible for day-to-day conduct of the business of the Company. He submits that the entire transactions were being looked after and conducted by the applicant's husband, who was working as a Managing Director of the Company, and this applicant had no role to play in the entire transactions about submissions of the invoices. He submits that the applicant was not aware of either the cancellation of the GST number or the submission of invoices under that cancelled number. He further submits that, as directed by this court in the interim order dated 24.07.2026, the applicant attended the police station and cooperated by supplying all the demanded documents, therefore prays for confirmation of interim protection.

5. Learned APP for the respondent-State submits that the offences registered against this applicant are serious in nature showing deceitful conduct against GST department and hence prays for rejection of the Anticipatory Bail Application. He

however, does not dispute the contention that the applicant has attended the police station and has extended cooperation.

6. Perused the FIR and documents placed on record. It has to be noted that the offence is with respect to documents submitted to GST department and although the applicant was Director, the transactions were made by her husband, who was a Managing Director. Furthermore, pertinently, the applicant has no criminal antecedents and has fully cooperated with the investigation by attending the police station and supplying all demanded documents. Considering the nature of offence, the investigation is related to documentary evidence, and hence custodial interrogation of the applicant is not warranted. Hence, the interim order needs to be confirmed.

7. In view of the above, the interim protection granted by the order dated 24th July 2026 is confirmed, subject to certain conditions.

8. Hence, I pass following order :-

ORDER

(i) The Anticipatory Bail Application is allowed.

(ii) In the event of arrest of the applicant in Crime No.169 of 2026 registered with Marine Drive Police Station, Brihanmumbai for the offence punishable under Sections 318(4), 316(5) and 3(5) of Bharatiya Nyaya Sanhita, 2023, she be released on bail on furnishing P. R. Bond of Rs. 25,000/- (Rupees Twenty Five Thousand only) with one solvent surety of the like amount.

(iii) The applicant is directed to attend the police station as and when called upon and produce all documents relating to the concerned GST number, if demanded by the investigating agency.

9. Anticipatory Bail Application is allowed and disposed of in above terms.

(PRAFULLA S. KHUBALKAR, J.)

VDMokal/-