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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

ANTICIPATORY BAIL APPLICATION NO. 2370 OF 2026

Rakesh Rajendra Thakur …Applicant

Vs.

The State of Maharashtra …Respondent

Mr. Saurish Shetye a/w. Mrityunjay Barai, for the Applicant.
Mr. P.P. Jadhav, APP for the Respondent-State.
Police Constable S.F. Tadge, Junnar Police Station.

CORAM: MADHAV J. JAMDAR, J.
DATE : 9th OCTOBER, 2026

P. C.:

1. Heard Mr. Shetye, learned counsel appearing for the Applicant and Mr. Jadhav, learned APP appearing for the State.

2. By this application filed under Section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023, the Applicant is seeking pre-arrest bail in connection with C.R. No. 171 of 2026 registered with Junnar Police Station, Pune Rural for the offences punishable under Sections 316(2) and 318(4) of the Bharatiya Nyaya Sanhita, 2023 ("**BNS**").

3. It is the submission of Mr. Shetye, learned counsel for the Applicant that the Applicant is a Tax Consultant and he was

appointed by the First Informant to do GST work of the First Informant. He submits that during the course of this transactions, certain amounts have remained with the Applicant and as this has happened in regular course of business, the offence under Sections 316(2) and 318(4) of BNS is not made out. He, therefore, submits that the Applicant is not involved in the crime.

4. On the other hand, Mr. Jadhav, learned APP submits that the offence is very serious. He submits that the First Informant had paid a total amount of Rs. 77,22,518/- to the Applicant towards GST payment, out of which only Rs. 32,05,448/- was paid on the GST Portal, and the balance amount of Rs. 45,17,070/- was with the Applicant, which has not been refunded to the First Informant. He, therefore, submits that as the offence is very serious, the anticipatory bail application be dismissed.

5. The prosecution case is set out in paragraph No.2 of the order dated 22nd July 2022 passed by learned Additional Sessions Judge, Junnar, Taluka Junnar, District Pune in Criminal Bail Application No. 128 of 2026. The said paragraph No.2 reads as under :

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"2. The informant and applicant got acquainted with each other in a marriage function. The applicant was working as a Tax consultant and also was filing Income tax returns, GST returns etc. Thereafter, the informant handed over all his GST filing work to the applicant. Initially, the applicant obtained refund of TDS for the informant and hence, he gained the trust of the informant. Over a period of time, the informant paid Rs.77,22,580/- to the applicant for payment to the GST department. The applicant sent GST-R forms to the informant to show that all the GST payments were made to the department. Subsequently, when the accused was not answering the calls from the informant, he accessed the GST portal. The informant came know that out of the Rs.77,22,580/- paid to the applicant, he had deposited only Rs.32,05,448/- to the department and submitted fake bills of Rs.45,17,132/- to the informant. Hence, the offence came to be registered."

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6. Thus, as per the prosecution case, the First Informant had deposited an amount of Rs. 77,22,580/- in the Applicant's account towards GST payment, out of which only Rs. 32,05,448/- was paid on the GST Portal, while the remaining amount of Rs. 45,17,132/- was retained by the Applicant. The Applicant was, in fact, the Tax Consultant of the First Informant and the First Informant was paying remuneration to him. As per the prosecution case, the Applicant had prepared forged and fabricated GST bills and shown the same to the First Informant to make a show that the amount of Rs. 45,17,132/- had also been paid on the GST Portal. The First Informant accessed the GST Portal and thereafter came to know that amount of Rs. 45,17,132/- was not deposited by the Applicant in GST Portal and realised that fake GST-R forms were shown to the Applicant to make show of payment of GST amount of Rs. 45,17,132/-.

7. Thus, the offence is very serious. The Applicant is not entitled for the relief of anticipatory bail.

8. Accordingly, the Anticipatory Bail Application is dismissed.

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9. The observations in this order are made for considering this Anticipatory Bail Application. The learned Trial Court shall not be influenced by any of the observations made hereinabove and shall decide the case on its own merits.

[MADHAV J. JAMDAR, J.]