IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

ANTICIPATORY BAIL APPLICATION NO. 2714 OF 2025

Sudha Swamy ...Applicant
V/s.
The State of Maharashtra and Anr. ...Respondents

Adv. Kaoer Milwalla, i/b Adv. Sahim Ansari, Advocate for the Applicant.
Mr. V. N. Sagare, APP for the Respondent/State.
Adv. B. S. Nayak a/w Adv. Sulakshana Survase, Advocate for the Respondent No.2.

CORAM : N.R. BORKAR, J.
DATE : 24.03.2026.

P.C. :

1. This is an application for Anticipatory Bail.

2. The applicant is apprehending her arrest in Crime No. 546 of 2025 registered at Waghle Estate Police Station, for the offences punishable under Sections 316(5), 318(4), 336(2), 336(3), 338, 339 340(2) & 3(5) of the Bharatiya Nyaya Sanhita, 2023.

3. The husband of the present applicant was working as a tax consultant with the first informant/company and was looking after all taxes-related issues, including the payment of GST. In

2017, he committed suicide. It is alleged that thereafter the present applicant started looking after the tax related issues of the first informant/company including payment of GST. It is alleged that, from 2018 to 2022, the first informant/company had deposited an amount of Rs 2,17,37,826/- in the joint bank account of the present applicant and her father towards the payment of GST. The allegations against the present applicant and other co-accused are of misappropriating the said amount.

4. I have heard the learned counsel for the applicant, the learned APP for the respondent-State and the learned counsel for the first informant.

5. The learned counsel for the applicant submits that there is a delay in lodging the FIR. It is submitted that the amount in question was deposited in the bank account of the father of the applicant and that she is not the beneficiary of the misappropriated amount. It is submitted that the prosecution has filed the charge-sheet against the co-accused and therefore there is no need of custodial interrogation of the applicant. It is further submitted that there are no other criminal antecedents against the applicant.

6. On the other hand, the learned APP for the respondent-State and the learned counsel for the first informant submit that the account in which the amount in question was deposited was a joint account of the present applicant and her father. It is submitted that out of the misappropriated amount, the applicant, after the death of her father in 2022, had transferred an amount of Rs.1,10,53,124/- from the said joint account to her personal account. It is submitted that considering the nature of crime, the applicant may not be released on anticipatory bail.

7. I have perused the papers of investigation. It appears that the amount in question was deposited in a joint account of the present applicant and her father towards payment of GST and they misappropriated the said amount. It further appears that the applicant, out of misappropriated amount, got transferred an amount of Rs.1,10,53,124/- to her personal account. Considering the nature of crime, I am not inclined to release the applicant on anticipatory bail. The application is rejected.

[N.R.BORKAR, J.]