

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

ANTICIPATORY BAIL APPLICATION NO.1098 OF 2026

Geeta Mahesh Gandhi : Applicant
Versus
State of Maharashtra and anr. : Respondents.

Mr. Shirish Gupte, Senior Advocate a/w Advocates Ashok Mishra, Dhara Chauhan, Kinjal Mehta i/by M/s. Solicis Lex for the Applicant.

Mr. Sukanta Karmakar, APP for the Respondent/State.

Mr. Ranjit Agashe a/w Advocates Rajendra Jain, Pranil Lahigade for the Respondent No.2.

IO PSI Gujar EOW Mumbai present.

CORAM : ASHWIN D. BHOBE, J.

DATED : 29 APRIL 2026

PC:-

1. Heard Mr. Shirish Gupte learned Senior Advocate for the Applicant, Mr. Sukanta Karmakar learned APP for the Respondent/State and Mr. Ranjit Agashe learned Advocate for the Respondent No.2.

2. By the present Application under Section 482 of the Bharatiya Nyaya Sanhita, 2023, the Applicant is before this Court seeking pre-arrest bail, apprehending arrest in FIR No. 0038 of 2026, dated 11 February 2026, registered with the

Marine Drive Police Station, Mumbai, for offences punishable under Sections 316(5), 318(4), r/w 3(5) of the BNS, 2023. The FIR No. 0038 of 2026, dated 11 February 2026 was subsequently transferred to EOW, Mumbai, and re-numbered as C.R. No. 26 of 2026 (“CR No. 26 of 2026”).

3. CR No. 26 of 2026 is registered based on the complaint lodged by Respondent No. 2, who is the Director of the Company “Chemical Corp Pvt. Ltd”. Respondent No. 2 was engaged in the business of trading and supplying chemicals to the Company “BMG Chemicals Pvt. Ltd.” in which the Applicant (Accused No. 2) and her husband Mahesh Gandhi (Accused No. 1), are Directors. Respondent No. 2 alleges that the amount due and payable to Chemical Corp Pvt. Ltd for the supply of chemicals, etc., by the BMG Chemicals Pvt. Ltd. in which the Applicant and her husband are Directors, was not paid by the Applicant or Mahesh Gandhi. This dispute led Respondent No. 2 to lodge the complaint.

4. Mr. Shirish Gupte learned Senior Advocate for the Applicant, submits that the transaction which is the subject matter of CR No. 26 of 2026 is a pure commercial dispute. He submits that a bare perusal of CR No. 26 of 2026 would indicate that the dispute arose from the non-performance of promises and reciprocal promises regarding the supply of goods by Respondent No. 2 and the non-payment by the BMG Chemicals Pvt. Ltd. in which the Applicant and her husband are the Directors. He submits that there is no element of

criminality in the dispute to warrant filing a criminal case. He submits that Respondent No. 2 has cloaked a civil dispute in criminal garb. He submits that the Applicant is entitled to anticipatory bail.

5. Mr. Sukanta Karmakar, learned APP for the Respondent/State, submits that the Applicant and her husband, Mahesh Gandhi, had initially cooperated with the investigation; however, subsequently, they have stopped cooperating.

6. Mr. Ranjit Agashe learned Advocate for Respondent No.2, submits that the Applicant has availed Input Tax Credit in respect of the transaction which is complained in the CR No.26 of 2026. He further submits that Respondent No.2 has already filed appropriate proceedings under Section 132 of the Central Goods and Services Tax Act, 2017, for the recovery of the amount claimed by BMG Chemicals Pvt. Ltd. as Input Tax Credit. He submits that BMG Chemicals Pvt. Ltd. was not entitled to claim the said Input Tax Credit. He submits that the Cheque (s) issued by BMG Chemicals Pvt. Ltd. towards payment have been dishonoured. He submits that the acts of the Applicant and the Director of the BMG Chemicals Pvt. Ltd. in failing to pay the amount due and payable to Chemical Corp Pvt. Ltd., would amount to an offence.

7. A perusal of CR No.26 of 2026 indicates that the subject matter of the CR No.26 of 2026 is a commercial transaction, predominantly civil in nature. Non-payment of the invoice(s)

raised by Chemical Corp Pvt. Ltd / Respondent No.2 for the supply of chemicals to BMG Chemicals Pvt. Ltd., in which the Applicant is a Director, has been depicted as a criminal offence. Cheque(s) issued towards payment for the supply of chemicals are said to have been dishonoured. The offence is therefore predominantly based on documents. The ingredients of the alleged offence, prima facie, are lacking. The Investigating Officer does not seek recovery of any document(s) from the Applicant. In the facts of the present case, the balance tilts in favour of protecting the Applicant's liberty, particularly when the prosecution has not demonstrated the necessity of custodial interrogation. Therefore, a case is made out for the grant of pre-arrest bail to the Applicant.

8. In view of above, this Application is allowed on the following terms :-

- (a) In the event of arrest of the Applicant in FIR bearing No.0038 of 2026 dated 11 February 2026 registered with Marine Drive Police Station, Mumbai which FIR is transferred to EOW, Mumbai and re-numbered as C.R. No.26 of 2026, the Applicant shall be released on bail on furnishing a PR bond in the sum of Rs. 1,00,000/- (Rupees One Lakh only) with one or two local sureties in the like amount.
- (b) Applicant shall report to the Investigating Officer of EOW, Mumbai, on 2nd and 4th Saturday of every

month between 11.00 am to 12.00 pm., commencing from the month of May 2026. In the event the Applicant is required on any other day, by the Investigating Officer, the Applicant shall ensure her presence before the Investigating Officer.

- (c) Applicant shall not directly or indirectly make any inducement, threat or promise to any person/s acquainted with the facts of the case to dissuade such person/s from disclosing the facts to the Court or any police officer.
- (d) Applicant shall not tamper with evidence in any manner.
- (e) Applicant shall provide the Investigation Officer with her residential address along with proof, her contact number, email and must inform the Investigating Officer of any changes to this information from time to time.
- (f) Applicant shall cooperate with the Investigating Officer in the process of investigation of the present Crime.

9. Anticipatory Bail Application No.1098 of 2026 is disposed of.

10. It is clarified that the observations made in this order are limited to the consideration of the grant of this pre-arrest bail.

(ASHWIN D. BHOBE, J.)