IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

CRIMINAL APPLICATION (BA) NO. 282/2026
(Avi S/o Narendra Bhoyar Vs. State of Maharashtra)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

Mr. R. M. Daga, Advocate for applicant.
Mr. V.A. Thakare, APP for non-applicant/State.

CORAM: M. M. NERLIKAR, J.

DATED : 25/03/2026.

Heard.

2. By this application, the applicant is seeking bail in connection with Crime No.985/2025 registered with Police Station Gadchiroli, Dist. Gadchiroli for the offence punishable under Sections 316(5), 336(4), 338, 340(2) of the Bharatiya Nyaya Sanhita.

3. It is the case of prosecution that, one Sunil Battuwar has lodged a report at Police Station, Gadchiroli alleging therein that the applicant is Chartered Accountant and was looking towards the Accounts of the informant's Company namely; "Balaji Infra". From time to time the informant has paid Rs.72,30,431/- to the applicant for depositing the same towards GST tax however, the applicant has not deposited the same and had given forged

electronic receipts of GST to the informant, wherein only Rs.1,21,030/- was paid and rest amount was misappropriated. On this basis, the FIR was lodged.

4. The learned counsel for the applicant submits there are serious allegations against the applicant, however, the offence is triable by the Magistrate. Though it is alleged that the applicant has not paid GST as was entrusted to him, being a Chartered Accountant, no purpose would be served by keeping the applicant behind bars since the entire case is based on documentary evidence. He therefore submits that the applicant be released on bail. It is also submitted that the relative of the applicant i.e. Sanjay Dhudharam Gorwadkar has instructed him that he will voluntarily deposit Rs. 10 lakhs in 10 installments of Rs. 1 lakh per month with the Trial Court. Therefore, he submits that the applicant be released on bail.

5. On the other hand, the learned APP vehemently opposes the application and submits that there is ample material against the applicant. He submits that the applicant has not only duped the informant, but also had

prepared forged receipts of the office of the GST. The applicant provided his own phone numbers and email ID to the department in 2017 itself, therefore whatever the notices were sent by the GST department, has not been received by the informant and accordingly the GST number was canceled. He further submits that the amount of Rs.72,30,431/- has been paid by the informant trusting him as he is a Chartered Accountant in order to pay the same to the GST office from time to time. However, he has siphoned the entire sum and cheated on the informant. He further submits that it was his duty being the Chartered Accountant of the applicant, that whatever GST is payable, he ought to have paid to the department as the same was paid by the informant to the applicant. The applicant has not only failed in his duty, but also has cheated the applicant and committed forgery of the documents, therefore the applicant may not be released on bail.

6. I have considered the rival submissions. It appears from the First Information Report that the applicant is the Chartered Accountant. The informant is running a firm in the name of Balaji Infra. He is having a turnover of more than Rs. 1,00,00,000/- and accordingly, he is mandated by

Law to pay GST after regular intervals and for that purpose, the informant has entrusted this job to the present applicant. Time to time, the amount of Rs. 72,30,431/- was paid by the informant to the applicant. For tax purposes, but the applicant has not paid the said amount to the department as required. However, forged receipts were issued to the informant. The notices sent by the GST department were also not received by the informant, as could be gathered from the documents as the applicant has given his email address and mobile number of one of the employees who was working at the relevant time with the applicant to the GST department, therefore neither the OTP nor notices which were sent by the department to the informant in respect of default of payment were received by the informant. Though there are serious allegations against the applicant which are narrated above, however, the fact remains that the entire case is based on documentary evidence. It appears that the investigating officer has collected all the documents. It is further to be noted that a voluntary statement is made by the counsel for the applicant on instruction of applicant's relative namely Sanjay Dhudharam Gorwadkar that he will deposit Rs. 10 lakhs in 10 installments (every month), this statement is accepted as undertaking as it is made voluntarily to the Court. The applicant is behind bars since 08/10/2025, the investigation is over, charge sheet is filed, I am inclined to grant bail, hence the following order:-

ORDER

(i) Criminal application is allowed and disposed of.

(ii) The applicant/accused Avi S/o Narendra Bhoyar be released on bail in connection with Crime No.985/2025 registered with Police Station Gadchiroli, Dist. Gadchiroli for the offence punishable under Sections 316(5), 336(4), 338, 340(2) of the Bharatiya Nyaya Sanhita on his furnishing P.R. Bond of Rs. 25,000/- with one surety in the like amount.

(iii) The accused shall not directly or indirectly make any inducement, threat or promise to any person acquainted with the facts of the case, as also shall not tamper with the evidence.

(iv) The accused shall provide his residential address and cell number to concerned Police Station and shall not change his place of residence without prior intimation to the concerned Investigating Officer.

(v) The applicant/accused shall attend each and every date of trial regularly. If he fails to attend the trial for two consecutive dates or fails to comply with the aforesaid conditions, his default would entail the State to ask for cancellation of bail.

7. The relative of applicant/accused shall deposit Rs. 10,00,000/- in 10 installments i.e. Rs. 1,00,000/- each month from next moth i.e. April 2026 in the Court of Judicial Magistrate First Class, Gadchiroli and after depositing the same, the informant is at liberty to withdraw the said amount.

(M. M. NERLIKAR, J.)

Gohane