



NC: 2026:KHC:30866
CRL.P No. 8230 of 2026
C/W CRL.P No. 8231 of 2026
CRL.P No. 8232 of 2026
AND 3 OTHERS

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 22ND DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

CRIMINAL PETITION NO. 8230 OF 2026

C/W

CRIMINAL PETITION NO. 8231 OF 2026,

CRIMINAL PETITION NO. 8232 OF 2026,

CRIMINAL PETITION NO. 8233 OF 2026,

CRIMINAL PETITION NO. 8234 OF 2026,

CRIMINAL PETITION NO. 8236 OF 2026

IN CRL.P No. 8230/2026:

BETWEEN:

VISHAL @ VISHAL DADASO
TAMKHADE EMPLOYEE OF ATTICA
GOLD PVT. LTD.
AGED ABOUT 22 YEARS
OFFICE AT BUILDING NO.1
INDIA EXPRESS BUILDING
4TH FLOOR, BALEKUNDRI CIRCLE
BANGALORE - 560 001.

...PETITIONER

(BY SRI TAHIR, ADV.)

AND:

1. DIRECTOR GENERAL OF GOODS
AND SERVICES TAX
INTELLIGENCE, DGGI, ADG
CHENNAI ZONAL UNIT
8TH FLOOR, BNSL BUILDING
TOWER -II, NO.16, GREAMS ROAD
CHENNAI - 600 006.
2. SENIOR INTELLIGENCE OFFICER
DGGI, CZU, CHENNAI - 600 006.

...RESPONDENTS

(BY SRI MADHU N RAO, ADV.,)





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PRAYING TO GRANT TRANSIT / INTERIM ANTICIPATORY BAIL TO THE
PETITIONER IN RELATION TO THE PROCEEDINGS INITIATED BY
RESPONDENT NO.1 AND 2 UNDER THE CGST ACT BEARING FILE
NO.DGGI/INT/INTL/335/2026 FOR A PERIOD OF 08 WEEKS.

IN CRL.P NO. 8231/2026:

BETWEEN:

LEELAVATHI K
W/O JAGADISH R
AGED ABOUT 53 YEARS
R/AT NO.244, TCH COLLAGE ROAD
NAGAVARA AC POST
BANGALORE - 560 045.

...PETITIONER

(BY SRI TAHIR, ADV.)

AND:

1. DIRECTOR GENERAL OF GOODS
AND SERVICES TAX INTELLIGENCE
DGGI, ADG, CHENNAI ZONAL UNIT
8TH FLOOR, BNSL BUILDING
TOWER -II, NO.16, GREAMS ROAD
CHENNAI - 600 006.

2. SENIOR INTELLIGENCE OFFICER
DGGI, CZU, CHENNAIM- 600 006.

...RESPONDENTS

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08 WEEKS.

IN CRL.P NO. 8232/2026:

BETWEEN:

SMT. SHAMEEM SULTANA
AGED ABOUT 53 YEARS



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W/O SRI AYUB PS
R/A NO.17, T-3, MARIYAMMA
APARTMENTS, CLINE ROAD
COOKE TOWN FRAZER TOWN
BANGALORE - 560 005.

...PETITIONER

(BY SRI TAHIR, ADV.)

AND:

1. DIRECTOR GENERAL OF GOODS
AND SERVICES TAX INTELLIGENCE
DGGI, ADG CHENNAI ZONAL UNIT
8TH FLOOR, BNSL BUILDING
TOWER -II, NO. 16, GREAMS ROAD
CHENNAI - 600 006.
2. SENIOR INTELLIGENCE OFFICER
DGGI, CZU CHENNAI - 600 006.

...RESPONDENTS

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ACT, BEARING FILE NO.DGGI/INT/INTL/335/2026 FOR A PERIOD
OF 08 WEEKS, OR FOR SUCH PERIOD AS THIS HONBLE COURT
DEEMS FIT, TO ENABLE THE PETITIONER TO APPROACH THE
COMPETENT JURISDICTIONAL COURT AT CHENNAI.

IN CRL.P NO. 8233/2026:

BETWEEN:

SMT. ARBIN TAJ A
AGED ABOUT 31 YEARS
D/O SRI. AYUB PS
R/A NO. T-3, MARIYAMMA
APARTMENTS, CLINE ROAD
FRAZER TOWN, BANGALORE - 560 005.

...PETITIONER

(BY SRI TAHIR, ADV.)



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AND:

1. DIRECTOR GENERAL OF GOODS
AND SERVICES TAX INTELLIGENCE
DGGI, ADG, CHENNAI ZONAL
UNIT 8TH FLOOR, BNSL BUILDING
TOWER-II, NO.16, GREAMS ROAD
CHENNAI - 600 006.
2. SENIOR INTELLIGENCE OFFICER
DGGI, CZU, CHENNAI - 600 006.

...RESPONDENTS

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ACT, BEARING FILE NO.DGGI/INT/INTL/335/2026 FOR A PERIOD
OF 08 WEEKS, OR FOR SUCH PERIOD AS THIS HONBLE COURT
DEEMS FIT, TO ENABLE THE PETITIONER TO APPROACH THE
COMPETENT JURISDICTIONAL COURT AT CHENNAI.

IN CRL.P NO. 8234/2026:

BETWEEN:

MOHAMMAS SALMAN AYUB
S/O AYUB SYED PASHA
AGED ABOUT 28 YEARS
R/AT NO.17, FLAT NO.T-3
MARIYAM APARTMENT, CLIENCE ROAD
FRASER TOWN, BANGALORE - 560 005.

...PETITIONER

(BY SRI TAHIR, ADV.)

AND:

1. DIRECTOR GENERAL OF GOODS
& SERVICES TAX, INTELLIGENCE
DGGI, ADG CHENNAI ZONAL UNIT
8TH FLOOR, BNSL BUILDING
TOWER -II, NO. 16, GREAMS ROAD
CHENNAI - 600 006.



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DGGI, CZU, CHENNAI - 600 006.

...RESPONDENTS

(BY SRI MADHU N RAO, ADV.,)

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THE PETITIONER IN RELATION TO THE PROCEEDINGS
INITIATED BY RESPONDENT NO.1 AND 2 UNDER CGST ACT
BEARING FILE NO.DGGI/INT/INTL/335/2026 FOR A PERIOD OF
08 WEEKS OR FOR SUCH PERIOD AT THIS HONBLE COURT
DEEMS FIT TO ENABLE THE PETITIONER TO APPROACH THE
COMPETENT JURISDICTIONAL COURT AT CHENNAI.

IN CRL.P NO. 8236/2026:

BETWEEN:

P.S. AYUB
S/O SYED BASHA
AGED ABOUT 55 YEARS
R/AT NO.408, GENESIS GRAANDE
23/1 BENSON, A CROSS
BENSON TOWN
BANGALORE - 560 046.

...PETITIONER

(BY SRI TAHIR, ADV.)

AND:

1. DIRECTOR GENERAL OF GOODS
& SERVICES TAX INTELLIGENCE
DGGI, ADG CHENNAI ZONAL UNIT
8TH FLOOR, BNSL BUILDING
TOWER -II, NO.16, GREAMS ROAD
CHENNAI - 600 006.

2. SENIOR INTELLIGENCE OFFICER
DGGI, CZU, CHENNAI - 600 006.

...RESPONDENTS

(BY SRI MADHU N RAO, ADV.)

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THE PETITIONER IN RELATION TO THE PROCEEDINGS



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INITIATED BY RESPONDENT NO.1 AND 2 UNDER THE CGST ACT, BEARING FILE NO.DGGI/INT/INTL/335/2026 FOR A PERIOD OF 8 WEEKS, OR FOR SUCH PERIOD AS THIS HONBLE COURT DEEMS FIT TO ENABLE THE PETITIONER TO APPROACH THE COMPETENT JURISDICTIONAL COURT AT CHENNAI.

THESE PETITIONS, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

ORAL ORDER

1. Petitioners in the above captioned criminal petitions who are apprehending arrest in proceedings bearing No.DGGI/INT/INTL/335/2026 registered by respondent nos.1 & 2 herein for the offences punishable under Sections 132(1)(a) read with 132(1)(i) of the CGST Act, 2017, are before this Court seeking transit anticipatory bail so as to enable them to approach the jurisdictional Court and seek anticipatory bail in the aforesaid case.

2. Heard the learned Counsel for the petitioners and the learned Counsel for the respondents who has filed statement of objections opposing the bail petitions.

3. The allegation against the accused persons who have been running business in the name of M/s. Attica Gold Pvt. Ltd., is that they are engaged in the business of purchasing



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old/used gold and silver jewellery from walk-in customers across various branches situated in South India, and thereby have evaded revenue to the tune of more than Rs.100 Crores.

4. During the course of investigation, multiple raids were conducted to the business premises of the petitioners at Bengaluru and other places and it appears that certain relevant documents have been seized in the present case. Since petitioners apprehend arrest at the hands of the respondents even before they approaching the jurisdictional Court at Chennai seeking anticipatory bail, they are before this Court with a prayer to grant transit anticipatory bail.

5. The Hon'ble Supreme Court in the case of **PRIYA INDORIA VS STATE OF KARNATAKA - (2024)4 SCC 749**, has dealt with the power of the court in detail with regard to grant of interim anticipatory bail. If the facts of the present case are evaluated in the light of the judgment of the Hon'ble Supreme Court in Priya Indoria's case supra, I am of the view that without expressing any opinion on the merits of the case, if the petitioners herein who are seeking transit anticipatory bail so as to enable them to approach the jurisdictional Court at



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Chennai in Tamilnadu State and file necessary application seeking anticipatory bail are granted relief for a limited period, the same would serve the ends of justice.

6. Learned Counsel for the respondents has expressed that the petitioners may flee away from justice in the event if they are granted interim anticipatory bail in these petitions and he has also stated that there is flight risk and submits that appropriate conditions may be imposed while granting transit anticipatory bail to the petitioners.

7. In view of the aforesaid, the criminal petitions are allowed. The petitioners are granted interim anticipatory bail in proceedings bearing No.DGGI/INT/INTL/335/2026 registered by respondent nos.1 & 2 for the offences punishable under Sections 132(1)(a) read with 132(1)(i) of the CGST Act, 2017, for a limited period of ten days from the date of receipt of the copy of this order, so as to enable the petitioners to approach the jurisdictional Court at Chennai in Tamilnadu seeking necessary reliefs in the aforesaid case. In the meanwhile, in the event of their arrest in the above case by the respondents, they shall be released, subject to the following conditions:



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1. The petitioners shall execute a personal bond for a sum of 1,00,000/- with two sureties to the likesum to the satisfaction of the respondents;

2. The petitioners shall co-operate with the respondents for the purpose of investigation.

3. The petitioners shall surrender their passports to the respondents which would be subject to the orders that may be passed by the jurisdictional Court at Chennai in the petition which would be filed by the petitioners seeking anticipatory bail.

Sd/-
(S VISHWAJITH SHETTY)
JUDGE

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