IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.03.2026

CORAM

THE HONOURABLE Mr. JUSTICE C.KUMARAPPAN

Crl. O.P. No. 2900 of 2026

Manish Surana ... Petitioner

Vs.

1.The Director General of Good and Services Tax Intelligence,
Chennai Zonal Unit,
5th Floor, Town – II, BSNL Building,
No.16, Greams Road,
Chennai – 600 006.

2.The Senior Intelligence Officer,
DGGI, Chennai Zonal Unit,
Chennai – 600 006. ... Respondents

PRAYER : Criminal Original Petition filed under Section 482 of the Bharatiya Nagarik Suraksha Sanhita, Act, 2023, to enlarge the petitioner on anticipatory bail in the event of his arrest in connection with proceedings arising out of DGGI/INV/GST/723/2022-GrQ on the file of the respondents.

For Petitioner : Mr. I. Abdul Basith

For Respondents : Mr. N.P. Kumar,
Special Public Prosecutor

ORDER

The present anticipatory bail petition has been filed in connection with the investigation commenced based on File No. DGGI/INV/GST/723/2022-GrQ, on the file of the respondents.

2. The learned counsel for the petitioner submitted that the petitioner was served with a summons to appear before the 1st respondent on 31.10.2025. The learned counsel further submitted that there is no specific allegation levelled against the petitioner in the summons. Since the investigation is based on records, there is no necessity for custodial interrogation. Hence, the petitioner sought anticipatory bail.

3. The learned Special Public Prosecutor appearing for the respondents would strongly objected to the above contention and submitted that the respondents had created a vexatious entry for ineligible ITC. In this connection, they have registered a case under the above file number and have only issued summons to the petitioner. Therefore, the apprehension raised by the petitioner is misconceived. Apart from that, if custodial interrogation becomes necessary, the respondents may take a conscious decision, and such decision has to be approved by the Director General of GST. Therefore, there is no merit in the present anticipatory bail petition.

4. I have given my anxious consideration to either side submission.

5. While looking at the factual position, what has been issued is only a summons to the petitioner. Against the summons, without appearing before the investigating authority, the petitioner cannot approach this Court by way of an anticipatory bail petition. Though the learned counsel for the petitioner would contend that, by virtue of the following judgment of the Hon'ble Supreme Court, an anticipatory bail petition is maintainable even against the summons, the judgment in ***Radhika Agarwal v. Union of India and Others*** reported in ***(2025) 6 SCC 545***, only held that in appropriate cases the power to grant anticipatory bail can be invoked when there is an apprehension of arrest.

5.1. But the learned Special Public Prosecutor would submit that they have only commenced the enquiry and that they would follow the conditions stipulated in the recent judgment of the Hon'ble Supreme Court in ***Satender Kumar Antil v. Central Bureau Of Investigation,*** reported in ***(2026 INSC 115)*** and ***2025 SCC OnLince SC 1578.***

6. In view of such fair submission made by the learned Special Public Prosecutor, I do not find any reason to entertain the present petition. Hence, the same is dismissed with a direction to the respondents to follow the ***Satender Kumar Antil's*** cases (supra) in its true letter and spirit.

02.03.2026

AT

C.KUMARAPPAN.J.

AT

To

1.The Director General of Good and Services Tax Intelligence,
Chennai Zonal Unit,
5th Floor, Town – II, BSNL Building,
No.16, Greams Road,
Chennai – 600 006.

2.The Senior Intelligence Officer,
DGGI, Chennai Zonal Unit,
Chennai – 600 006.

3.The Public Prosecutor, High Court of Madras.

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