



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-04-2026

CORAM

THE HON'BLE MR JUSTICE A.D.JAGADISH CHANDIRA

CRL OP No. 10391 of 2026

Pata Ram

..Petitioner

Vs

The Senior Intelligence Officer
DGCI, Chennai Zonal Unit,
5th and 8th Floor Tower, Tower-II,
BSNL Building,
No.16, Greaves Road,
Chennai - 600006

..Respondent

PRAYER : Criminal Original Petition filed under Section 483 of Bharatiya Nagarik Suraksha Sanhita, 2023, to enlarge the petitioner on bail pending investigation in R.R.No.4 of 2026 on the file of the learned Additional Chief Metropolitan Magistrate (EOW II) at Egmore, Chennai.

For Petitioner:

Mr.M.Hariharan

For Respondent:

Mr.P.Vishnu

Special Public Prosecutor

ORDER

Petition seeking bail in respect of R.R.No.4 of 2026 in F.No.DGGI/INT/INTL/253/2026-Gr E registered for the offences punishable under Sections 132(1)(b) and punished under Section 132(i) of the Central Goods and Service Tax Act, 2017, is on board for consideration.

2. The learned counsel for the petitioner, pleading innocence on the part of the petitioner, who has been in incarceration since 06.03.2026 and false implication in the case, seeks indulgence of this Court. He further submitted



that the petitioner has been incarcerated for almost 55 days and major part of the investigation has been completed. The digital forensic imaging of electronic devices has already been completed and the data have been taken by the respondent. He further submitted that even as per the prosecution, the petitioner is said to have received 1% commission in the transaction.

3. The case of the prosecution as put forth by the learned Special Public Prosecutor appearing for the respondent, opposing for grant of bail, is that the petitioner has raised bogus invoices without supply of any goods or services for passing of ineligible input tax credit to the tune of Rs.37.50 crores through fictitious GST registered entities and thus, committed offence punishable under Section 132(1)(b) of the Central Goods and Services Tax Act, 2017 (CGST Act). He further submitted that the petitioner, by raising fictitious transactions, has cheated the Government to the tune of Rs.37.5 crores.

4. Having heard the learned counsel for the petitioner, the learned Special Public Prosecutor for the respondent and perused the materials available on record and considering the period of incarceration undergone by the petitioner and the fact that the investigation has been almost completed, this Court is inclined to grant bail to the petitioner with certain conditions and accordingly, the petitioner is ordered to be released on bail on his executing bond for a sum of **Rs.15,000/- (Rupees Fifteen Thousand only)** with **two sureties**, for a like sum to the satisfaction of the learned **Additional Chief Metropolitan Magistrate Court, Egmore, Chennai**, and on further conditions that:



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[a] the sureties shall affix their photographs and Left Thumb Impression in the surety bond and the Magistrate may obtain a copy of their Aadhar card or Bank pass Book to ensure their identity;

[b] **the petitioner shall report before the respondent police everyday at 10.30 a.m., until further orders;**

[c] the petitioner shall not abscond either during investigation or trial;

[d] the petitioner shall not tamper with evidence or witness either during investigation or trial;

[e] On breach of any of the aforesaid conditions, the learned Magistrate/Trial Court is entitled to take appropriate action against the petitioner in accordance with law as if the conditions have been imposed and the petitioner released on bail by the learned Magistrate/Trial Court himself as laid down by the Hon'ble Supreme Court in *P.K.Shaji vs. State of Kerala [(2005)AIR SCW 5560]*;

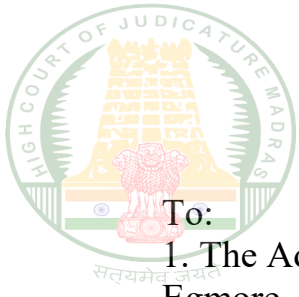
[f] If the accused thereafter absconds, a fresh FIR can be registered under Section 269 of B.N.S.

29-04-2026

SHL

Note:

1. Registry is directed to forthwith upload this order on the Official Website of this Court.
2. All concerned to act on this order being uploaded on Official Website of this Court without insisting on certified hard copies. To be noted, this order, when uploaded on the official website of this Court, will be watermarked and will also have a QR code.



To:

1. The Additional Chief Metropolitan Magistrate Court,
Egmore, Chennai

2. The Superintendent
Central Prison, Puzhal.

3. The Senior Intelligence Officer
DGCI, Chennai Zonal Unit,
5th and 8th Floor Tower, Tower-II,
BSNL Building,
No.16, Greaves Road,
Chennai – 600006

4. The Public Prosecutor
High Court of Madras



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A.D.JAGADISH CHANDIRA J.

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