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Crl.O.P.No.10112 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.04.2026

CORAM

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

Crl.O.P.No.10112 of 2026

Kishore

... Petitioner

Vs.

The Additional Assistant Director,
The Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
No.155-1, Lakshmanan Street,
Ukkadam,
Coimbatore – 641 001.
(F.No.DGGI/INVE/GST/148/2026
Gr.F-O/o.ADG-DGGI-ZU-
Coimbatore.

... Respondent

PRAYER: Criminal Original Petition filed under Section 483 of Bharatiya Nagarik Suraksha Sanhita, 2023, to enlarge the petitioner on bail, in connection with F.No.DGGI/INVE/GST/148/2026 Gr.F-O/o.ADG-DGGI-ZU-Coimbatore, on the file of the Directorate General of GST Intelligence.

For Petitioner : Mr.K.Sankaranarayanan

For Respondent : Mr.N.P.Kumar
Special Public Prosecutor

ORDER

Petition seeking bail in respect of F.No.DGGI/INVE/GST/148/2026

Gr.F-O/o.ADG-DGGI-ZU-Coimbatore registered for the offences punishable



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under Sections 132(1)(b), 132(1)(c) and 132(5) of the Central Goods and Services 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 05.03.2026 and false implication in the case, seeks indulgence of this Court. He further submitted that the major part of the investigation is over and all the relevant documents have already been seized from the custody of the petitioner, and therefore, further custodial interrogation of the petitioner is not required. Hence, he prayed for grant of bail.

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 had evaded GST to the tune of Rs.21.66 crores and thus cheated the Central Government, and that the case involves a serious economic offence of huge magnitude.

4. Having heard the learned counsel for the petitioner, the learned Government Advocate (Criminal Side) for the respondent police and perused the materials available on record and considering the period of incarceration



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undergone by the petitioner, taking note of the fact that the investigation is substantially completed and the relevant materials have already been seized, this Court is of the view that further custodial interrogation of the petitioner is not necessary, and is inclined to grant bail to the petitioner with certain conditions. Accordingly, the petitioner is ordered to be released on bail on his executing a bond for a sum of **Rs.15,000/- (Rupees Fifteen Thousand only)** with **two sureties**, each for a like sum to the satisfaction of the learned **Judicial Magistrate, Coimbatore**, and on further conditions that:

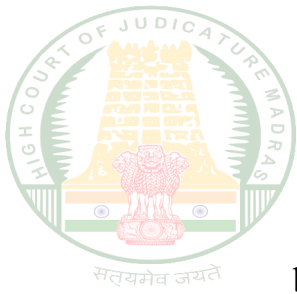
[a] the sureties shall affix their photographs and Left Thumb Impression in the surety bond and the Magistrate may obtain a copy of their Aadhar card or Bank pass Book to ensure their identity;

[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



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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

cda

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.



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To

1. The Judicial Magistrate, Coimbatore.
2. The Additional Assistant Director,
The Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
No.155-1, Lakshmanan Street,
Ukkadam,
Coimbatore – 641 001.
3. The Superintendent,
Central Prison, Coimbatore.
4. The Public Prosecutor,
High Court of Madras.



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A.D.JAGADISH CHANDIRA, J.

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