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CRL OP No. 10642 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

CRL OP No. 10642 of 2026

Selvakumar
S/o. Mayil Swamy,
Proprietor M/s.Selva Associates,
No.34, 2nd Floor,
Ramnagar Main Road,
Ramnagar,
Tiruppur - 641 602.

..Petitioner(s)

Vs

The State of Tamil Nadu
Rep. by The Inspector of Police,
Central Crime Branch,
Tiruppur City.
Cr.No.3/2026.
(On the file of Central Crime Branch,
Tiruppur City).

..Respondent(s)

PRAYER: This Criminal Original Petition is filed under Section 482 of BNSS Act, 2023 to grant an Anticipatory Bail to the petitioner in the event of his arrest in Crime No.03 of 2026 pending investigation on the file of the Respondent Police.

For Petitioner(s): Mr.A.Thiyagarajan

For Respondent(s): Mr.A.Gopinath

Govt. Advocate (Crl.Side)

**ORDER**

The petitioner, who apprehends arrest at the hands of the respondent police for the offences punishable under Sections 419, 409, 468 and 471 of IPC, in Crime No.03 of 2026, on the file of the respondent police, seeks anticipatory bail.

2.The case of the prosecution is that the de-facto complainant, sole proprietor of M/s.Shri Maruthi Garments, had engaged the petitioner in 2017 for obtaining GST registration. Accordingly, GSTIN 33 EGFPS4922A1ZO was obtained on 01.07.2017. Since the complainant did not commence business under the said GSTIN and was dissatisfied with the petitioner's services, he instructed the petitioner to cancel the said registration. Believing the petitioner's assurances, the complainant later obtained a fresh GST registration through another auditor on 12.08.2017. Subsequently, in 2020, the complainant received notices from the GST and Income Tax Department alleging huge transactions under the old GSTIN, resulting in tax liabilities, penalties, and interest amounting to several lakhs of rupees. The petitioner allegedly misused the complainant's GST credentials by falsely representing himself as an authorised person and operated fictitious transactions under the complainant's PAN-linked GSTIN. It is alleged that, from July 2017 to November 2019, the petitioner generated fake invoices, filed fraudulent GST returns, and facilitated illegal Input Tax Credit claims, thereby causing wrongful loss to the



complainant and the Government exchequer. It is further alleged that fabricated transactions reflecting sale of about Rs.55.24 Crores and purchases exceeding Rs.15.86 Crores were shown without the complainant's knowledge. Consequently, the complainant faced tax recovery proceedings including demands of Rs.24.94 lakhs from the GST Department and Rs.51.46 lakhs from the Income Tax Department. Hence, the case has been registered.

3.The learned counsel appearing for the petitioner submitted that the petitioner has been falsely implicated in this case and has not committed any offence. He further submitted that the petitioner never impersonated anyone and all registrations were made with the knowledge of the complainant and that a civil dispute has been given a criminal colour. He also submitted that the petitioner is willing to cooperate with the investigation and is ready to abide by any condition imposed by this Court. Therefore, he seeks the grant of anticipatory bail to the petitioner.

4.The learned Government Advocate (Crl. Side) appearing for the respondent submitted that the allegations against the petitioner are serious in nature. He further submitted that the investigation is at a crucial stage and custodial interrogation of the petitioner is necessary for effective investigation. Hence, he prayed for dismissal of the anticipatory bail petition.



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5.Considering the fact that the petitioner is ready to deposit a sum of Rs.25,000/- (Rupees Twenty Five Thousand only) to the **Tamil Nadu Advocate Clerks Association, High Court, Madras**, this Court is inclined to grant anticipatory bail to the petitioner subject to the following conditions:

6.Accordingly, the petitioner is ordered to be released on bail in the event of arrest or on his appearance, on condition that the petitioner shall execute a bond for a sum of Rs.10,000/-(Rupees Ten Thousand only) with two sureties each for a like sum to the satisfaction of the **learned Judicial Magistrate Court No.II, Thiruppur**, within a period of fifteen days from the date on which the order made ready and on further conditions that:

[a]the petitioner shall deposit a sum of **Rs.25,000/-(Rupees Twenty Five Thousand only)**, to the credit of **Tamil Nadu Advocate Clerks Association, Account No.484026006, Indian Bank, High Court, IFSC.No: IDIB000M157** and that the receipt of such payment shall be produced before the concerned Magistrate at the time of executing the bond to ensure their identity;

b) the petitioner and the sureties shall affix their photographs and left thumb impression in the surety bond and the Magistrate may obtain a copy of their Aadhaar card or bank pass book to ensure their identity.



[c]the petitioner shall report before the respondent police daily **at 10.30 a.m., for a period of two weeks and thereafter, as and when required for interrogation.**

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

[e]the petitioner shall not abscond either during investigation or trial.

[f]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 is 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].

[g]If the accused thereafter absconds, a fresh FIR can be registered under Section 269 of BNS.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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Note:

1. Registry is directed to forthwith upload this order in the Official Website of this Court.

2. All concerned to act on this order being uploaded in Official Website of this Court without insisting on certified hard copies. To be noted, this order when uploaded in 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 No.II, Thiruppur.
2. The Inspector of Police,
Central Crime Branch,
Tiruppur City.
3. The Public Prosecutor, High Court of Madras.



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L.VICTORIA GOWRI, J.

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