



CRL OP(MD). No.825 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

(Criminal Jurisdiction)

Date : 26.02.2026

PRESENT

THE HONOURABLE MRS. JUSTICE S.SRIMATHY

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Santhosh Kumar

... Petitioner/Accused

Vs

The Union of India,
Rep by the Senior Intelligence Officer,
Directorate General of GST Intelligence Office,
Madurai Regional Unit,
Madurai.

(F.No.DGGI/INT/INTL/1128/2025-Gr
E-O/o DD-DGGI-RU-MADURAI)

... Respondent/Complainant

For Petitioner : Mr.AVK Kiran Raj
Advocate.

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

PETITION FOR ANTICIPATORY BAIL Under Sec.482 of BNSS

PRAYER :- For Anticipatory Bail in F.No.DGGI/INT/INTL/1128/2025-Gr E-O/o DD-DGGI-RU-MADURAI on the file of the Respondent .



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ORDER : The Court made the following order :-

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The petitioner, who apprehends arrest at the hands of the respondent for the offences punishable under Sections 69 r/w 132 CGST Act, in F.No.DGGI/INT/INTL/1128/2025-Gr E-O/o DD-DGGI-RU-MADURAI on the file of the respondent, seeks anticipatory bail.

2. The case of the prosecution is that the petitioner is the partner in M/s.Digitally powerful company situated at Chennai. The above said company is providing promotions and marketing to various kinds of companies via online. Wherein in one of the company has committed a GST violation and thereby, the GST Authorities without any notice conducted raid on 02.12.2025 at office premises and seized materials. Subsequently, the respondent issued a summon under Section 70 of CGST Act through in F.No.DGGI/INT/INTL/1128/2025-Gr E-O/o DD-DGGI-RU-MADURAI. Hence, the complaint.

3. Heard the learned counsel appearing for the petitioner and the learned Special Public Prosecutor appearing for the respondent.



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4. This Court had already granted interim anticipatory bail to the petitioner on the condition that he would appear before the respondent and cooperate with the investigation. The prosecution, however, submitted that although the petitioner has appeared and furnished some documents, he is now refusing to provide the remaining documents.

5. Considering the facts and circumstances of the case, this Court is inclined to grant anticipatory bail to the petitioner, subject to certain 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 Judicial Magistrate Court No.1, Madurai, within a period of fifteen days from the date on which the order copy was made ready and on further conditions that:

[a]the petitioner and the sureties shall affix their photographs and left thumb impression in the surety bond



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and the Magistrate may obtain a copy of their Aadhaar card or bank pass book to ensure their identity;

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

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

[d]the petitioner shall not abscond 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 is released on bail by the learned



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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 BNS.

(S S Y J)
26.02.2026

msrm
To

- 1.The Judicial Magistrate Court No.1,
Madurai.
2. The Senior Intelligence Officer,
Directorate General of GST Intelligence Office,
Madurai Regional Unit,
Madurai.
3. The Additional Public Prosecutor,
Madurai Bench of Madras High Court,
Madurai.



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S.SRIMATHY,J

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**ORDER
IN
CRL OP(MD). No.825 of 2026**

26.02.2026