



CRL OP(MD). No.1629 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

(Criminal Jurisdiction)

Date : 26.02.2026

PRESENT

THE HONOURABLE MRS. JUSTICE S.SRIMATHY

CRL OP(MD)No.1629 of 2026

N.Sridhar

... Petitioner/ Accused

Vs

The Senior Intelligence Officer,
DGGI, TRU, Trichy.

(File No.DGGI/INV/GST/2455/2025/Gr Ao/ODD-DGGI-RU-TRICHY)

... Respondent/Complainant

For Petitioner : Mr.N.Sivakumar

For Respondent : Mr.N.Dilipkumar

PETITION FOR BAIL Under Sec.483 of BNSS

PRAYER :- For Bail in File No.DGGI/INV/GST/2455/2025/Gr
Ao/ODD-DGGI-RU-TRICHY on the file of the respondent police.



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ORDER : The Court made the following order :-

The petitioner, who was arrested and remanded to judicial custody on 27.10.2025 for the offences punishable under Sections 132(1)(b) and (c) of Central Goods and Services Tax Act, in File No.DGGI/INV/GST/2455/2025/Gr Ao/ODD-DGGI-RU-TRICHY on the file of the respondent, seeks bail.

2. The case of the prosecution is that the petitioner issued fake invoices in the name of non-existing/non-functioning entities in order to avail and pass on ineligible Input Tax Credit (ITC), without any underlying movement or supply of goods. Hence, the complaint.

3. The learned counsel for the petitioner submitted that the petitioner is an innocent person and he has not committed any offences as alleged by the prosecution. He further submitted that the petitioner is in judicial custody from 27.10.2025. Hence, he seeks bail to the petitioner.



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4. The learned Counsel appearing for prosecution submitted that the offence committed by the accused are serious in nature. Therefore, he opposed for grant of bail to the petitioner.

5. Further according to the prosecution, the petitioner has availed Input Tax Credit (ITC) to the tune of Rs.23 crores and 83 lakhs. However, according to the petitioner, he has effected only a single transaction, and the total Input Tax Credit reflected in the electronic ledger is only Rs.1 crore and 97 lakhs, which is below the limit alleged by the prosecution. Therefore, he contends that he has not committed any offence. Considering the rivals commissions and also considering the period of incarceration suffered by the petitioner, this Court is inclined to grant bail to the petitioner, subject to the following conditions:

6. Accordingly, the petitioner is ordered to be released on bail on executing 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 No.I, Trichy, and on further conditions that :-



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[a] 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.

[b] the petitioner is directed to deposit a sum of Rs.5,00,000/- (Rupees Five Lakhs only), to the credit of File No.DGGI/INV/GST/2455/2025/Gr Ao/ODD-DGGI-RU-TRICHY before the learned Judicial Magistrate No.I, Trichy. After receipt of entire amount, the learned Judicial Magistrate, shall deposit the said amount in an interest bearing Fixed Deposit in any Nationalized Bank initially for a period of one year and renew them periodically until the final order/Judgment is passed in the case in File No.DGGI/INV/GST/2455/2025/Gr Ao/ODD-DGGI-RU-TRICHY. The learned Judicial Magistrate or Trial Court shall pass orders regarding entitlement of the said amount in its final order/Judgment.

[c] the petitioner shall report before the respondent daily at 10.30 a.m., until further orders.

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



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[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 BNS.

(S S Y J)
26.02.2026

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To

1. The Judicial Magistrate No.I, Trichy
2. The Superintendent, Central Prison, Trichy.
3. The Senior Intelligence Officer,
DGGI, TRU, Trichy.
4. The Additional Public Prosecutor,
Madurai Bench of Madras High Court,
Madurai.

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S.SRIMATHY,J.

jbr

ORDER
IN
CRL OP(MD) No.1629 of 2026

Date : 26.02.2026