



CRL OP(MD). No.4073 of 2026

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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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S.Prabhakaran

... Petitioner/Accused

Vs

1. The Commissioner,,
Central Goods and Services Tax,
Officer of Commissioner,
P and T Nagar,
Madurai.
 2. The Deputy Director,
Directorate General of Goods and Services
Tax Interlligence.
Lakshmi Complex,
P & T. Nagar, Madurai.
 3. The Senior Intelligence Officer,
Directorate General of Goods and Services Tax Intelligence,
Madurai Regional Unit,
Madurai.
- ... Respondents/Complainants



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For Petitioner : Mr.Niranjan S. Kumar,
Advocate.
For Respondents : Mr.R.Gouri Shankar
Senior Standing Counsel

PETITION FOR ANTICIPATORY BAIL Under Sec.482 of BNSS

PRAYER :- To grant anticipatory bail to the petitioner herein/Rank Not Known in the event of his arrest or surrender in File No.DGGI/INT/INTL/149/2026-Gr on the file of the respondent and pass such further or other orders..

ORDER : The Court made the following order :-

The petitioner/Accused, who apprehend arrest at the hands of the respondent police for the offences punishable under Section 70 of CGST Act, 2017, in File No.DGGI/INT/INTL/149/2026-Gr, seeks anticipatory bail.

2. The case of the prosecution is that the petitioner is the Manager of M/s. Mukundh RS Trade Links, having its office at No. 21, CR Sundaram Brothers Layout, Ramanathapuram, Coimbatore, and is engaged in the supply of construction and building materials, gold, and agricultural products. It is alleged that there was a mismatch in the returns filed under GSTR-3B and GSTR-1 for the year 2024–2025 and

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also between GSTR-3B and GSTR-2A for the year 2024–2025. As a consequence, on 17.02.2026, the respondents conducted search proceedings at the office premises of the petitioner's company. During the search, several electronic devices were seized and Form GST INS-02 (Order of Seizure) was served on the petitioner's company in respect of the seizure of nine electronic devices. Hence, the complaint.

3. The learned counsel appearing for the petitioner submitted that the petitioner is an innocent person and he has not committed any offence as alleged by the prosecution. Hence, he prays for grant of anticipatory bail to the petitioner.

4. The learned Government Advocate (Crl.Side) appearing for the respondent Police submitted that the offence committed by the accused persons is serious in nature. Therefore, he opposed for grant of anticipatory bail to the petitioner.

5. According to the petitioner, he has also deposited 5% of the total demand based on the order passed in W.P.(MD)No.20045 of 2026



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batch case, dated 06.06.2025. Considering the nature of the offence, this Court is inclined to grant anticipatory bail to the petitioner with certain conditions.

6. Accordingly, this Petition is allowed and the petitioner is ordered to be released on bail in the event of arrest or his appearance, within a period of fifteen days from the date on which the order copy made ready, before the learned Judicial Magistrate, Madurai, 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 respondent Police or to the Police Officer, who intends to arrest or to the satisfaction of the learned Magistrate concerned and on further conditions that:

(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 Aadhar card or Bank pass Book to ensure their identity;

(b) the petitioner shall report before the respondent police on issuance of summons and he shall co-operate with the investigation;



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(c) the petitioner shall not tamper with 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 petitioners 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]*; and;

(f) if the accused thereafter abscond, a fresh FIR can be registered under Section 269 of BNS 2023.

(S S Y J)
26.02.2026

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Central Goods and Services Tax,
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Madurai.
3. The Deputy Director,
Directorate General of Goods and Services
Tax Interlligence.
Lakshmi Complex,
P & T. Nagar, Madurai.
4. The Senior Intelligence Officer,
Directorate General of Goods and Services Tax Intelligence,
Madurai Regional Unit,
Madurai.
5. The Additional Public Prosecutor,
Madurai Bench of Madras High Court,
Madurai.



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S.SRIMATHY,J

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ORDER
IN
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