

**IN THE HIGH COURT FOR THE STATE OF TELANGANA AT
HYDERABAD**

THE HONOURABLE SMT. JUSTICE K. SUJANA

CRIMINAL PETITION No.3776 of 2026

DATE: 23.03.2026

Between:

Sri Pavan Madanlal.

...Petitioner/A.1

AND

The Superintendent of Central
GST, Anti Evasion, Medchal GST
Commissionerate, Hyderabad.

.... Respondent

ORDER

This Criminal Petition is filed under Sections 480 & 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (for short 'BNSS') by the petitioner/Accused No.1 seeking to enlarge him on bail in connection with FIR No.GEXCOM/AE/INV/GST/2502/2024-AE of Anti Evasion Wing, Medchal GST Commissionerate, Hyderabad, registered for the offence punishable under Sections 132 (1)(b)(c), (f) and (I) read with Section 132 (1)(i) of the Central Goods and Service Tax Act, 2017.

2. Heard Sri Upadhyay Raghavender, learned counsel for the petitioner and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, appearing for the respondent.

3. The allegation levelled against the petitioner-accused No.1 and others is that they availed fake ITC of Rs.21.89 crores by showing wrong bills. The petitioner was arrested on 28.01.2026 and remanded to judicial custody on 29.01.2026.

4. Learned counsel for the petitioner would submit that the petitioner is innocent of the offence alleged against him; that the offence alleged against the petitioner is bailable and cognizable, respondent authorities arrested the petitioner and wrongfully confined him; that accused No.3 was already granted bail by the learned trial Court; that as material part of investigation is already completed, further interrogation of the petitioner is not required in this case, and hence, he requested the Court to grant regular bail to the petitioner-accused No.1.

5. On the other hand, learned Senior Standing Counsel for CBIC appearing for the respondent opposed the same and would submit that the offence alleged against the

petitioner is not under Section 132 (1)(i) of the Central Goods and Service Tax Act, 2017 (for short, 'the Act,2017') and it is under Section 132 (1)(f) and (l) of the Act, 2017, which is non-cognizable and non-bailable. On this aspect, the contention of learned counsel for the petitioner is not correct. He also further submits that investigation is not yet completed and at this stage, the petitioner is not entitled for grant of bail.

6. Considering the submissions made by both the counsel and on perusal of the material shows that the petitioner has been in judicial custody from 29.01.2026. Accused No.3 was already granted bail by the learned trial Court. Since investigation is already completed and incarceration of the petitioner in judicial custody from 29.01.2026, this Court deems it fit to grant regular bail to the petitioner/accused No.1 subject to the following conditions:

- (i) The petitioner-Accused No.1 shall execute a personal bond for a sum of Rs.25,000/- (Rupees Twenty Five Thousand only) with two sureties for a like sum each to the satisfaction of the learned Special Judge for Trial of Cases under Economic Offence, Nampally, Hyderabad.
- (ii) On such release, the petitioner-accused No.1 shall appear before the respondent authorities at 11:00 a.m. and 5:00 p.m., on every Wednesday till filing of charge sheet and thereafter, as and when required.

- (iii) The petitioner-Accused No.1 shall abide by the conditions stipulated in Section 437 (3) of Cr.P.C. (presently, Section 480 (3) of BNSS).

7. Accordingly, the Criminal petition is allowed.

Miscellaneous petitions, if any, pending shall stand closed.

K. SUJANA, J

Date: 23.03.2026

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