

CRM-M-21915-2026

2026:PHHC:072116



**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

202

CRM-M-21915-2026 (O & M)
Date of decision: 08.05.2026

Atul Aggarwal

....Petitioner

Versus

State of Punjab and Anr

...Respondents

CORAM: HON'BLE MR. JUSTICE AMAN CHAUDHARY

Present : Mr. P.S.Ahluwalia, Sr. Advocate with
Ms. Bhavi Kapur and Ms. Jasmine Garg, Advocates,
for the petitioner.

Mr. Manipal Singh Atwal, DAG, Punjab.

Mr. Sourabh Goel, Sr. Standing Counsel with
Ms. Drishti Saraf Advocate, for respondent No.2.

AMAN CHAUDHARY, J. (ORAL)

1. The present petition has been filed under Section 483 BNSS for grant of regular bail to the petitioner in criminal complaint bearing COMA No.52171 dated 03.04.2026, Annexure P-1, registered under Sections 132(1) (c) (1 sub clause (i)) of Section Central Goods and Service Tax, Act ('CGST' for short).
2. Learned Senior counsel submits that the petitioner has been in custody for 3 months and 1 day. The case is based upon documentary evidence. The maximum sentence for the offence alleged against him is 5 years and is triable by the Magistrate. The complaint already stands filed on 03.04.2026 and there are a total of 25 PWs. He is not involved in any other case.

CRM-M-21915-2026

3. On the other hand, learned counsel for the State as also respondent No.2 have submitted that a huge loss has been caused to the Department, with active participation of the petitioner and are unable to controvert the submissions with regard to the custody, stage of the case and the petitioner being not involved in any other matter.

4. Heard the learned counsel for the parties.

5. This Court in cases of similar nature, i.e. CRM-M-53422-2025, titled as **Jashanpal Singh vs. Union of India**, dated 02.02.2026 and **Mohit Singla vs. Director General of Goods and Services Tax Intelligence**, CRM-M-400-2026, dated 06.02.2026, while relying on the judgment passed by Hon'ble the Supreme Court in **Vineet Jain vs. Union of India**, Criminal Appeal No.2269 of 2025, dated 28.04.2025, extended the concession of regular bail to the accused therein, considering the custody of about 6 months and 3 months respectively; complaints had been filed; offence was with limited punishment of 5 years and is triable by the Magistrate. Further in CRM-M-24201-2025, **Arvind Kumar vs. Directorate General of GST Intelligence**, the Coordinate Bench granted regular bail to the petitioner therein on 15.05.2025, after being behind the bars for 2 months and 6 days with the observations that he had clean antecedents and the main accused had also been granted the same concession.

6. Considering the facts and circumstances of the case, in particular that the petitioner is in custody for the last 3 months and 1 day; not involved in any other case; the evidence is documentary in nature; it is a case of Magisterial trial; complaint stands filed on 03.04.2026 and in all there are 25 PWs, thus, further

CRM-M-21915-2026

incarceration of the petitioner would not serve any useful purpose and the present petition for grant of regular bail is hereby allowed.

7. The petitioner is ordered to be released on regular bail on his furnishing bail bonds/surety to the satisfaction of the trial Court/Duty Magistrate concerned, if not required in any other case.

8. It is made abundantly clear that in case there is any breach of the conditions set out by the trial Court/Duty Magistrate, the State shall be at liberty to seek cancellation of bail as granted to the petitioner by this order.

9. Nothing stated hereinabove be construed as a final expression of opinion on the merits of the case and the trial would proceed independently of the observations above, which have only been made for the purpose of adjudication of the present petition for grant of regular bail

08.05.2026
ashok

(AMAN CHAUDHARY)
JUDGE

Whether speaking/reasoned : Yes / No
Whether reportable : Yes / No