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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CRM-M-24303-2025 (O&M)

Date of Decision:27.03.2026

Ashutosh Gupta and another

....Petitioners

Versus

State of Haryana and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE AMAN CHAUDHARY

Present: Mr. Alok Mittal, Advocate, for the petitioners.
Mr. B. S. Saroha, DAG, Haryana.
Ms. Isha Janjua, Advocate, for
Mr. Ajay Kalra, Advocate, for respondents No.2 and 3.

AMAN CHAUDHARY, J. (Oral)

1. The present petition has been filed under Section 482 of the BNSS, 2023 for grant of concession of anticipatory bail to the petitioner in the proceedings initiated by respondents in pursuance to the summons dated 03.01.2024, 31.03.2025 and 11.04.2025 issued by the respondent-Authorities under Section 70 of the Central Goods and Services Tax Act, 2017.

2. On 06.05.2025, this Court had passed the following order:-

“1. Prayer in the present petition under Section 482 of BNSS, 2023, is for grant of pre-arrest bail to the petitioners in the proceedings initiated by respondents in pursuance to the summons dated 03.01.2024 (P-5), 31.03.2025 (P-8), 11.04.2025 (P-9) issued by the respondent-Authorities under Section 70 of the Central Goods and Services Tax Act, 2017 (for short, ‘CGST Act’).

2. Learned counsel for the petitioners submits that the petitioners have been issued summons under Section 70 CGST Act before arriving at a stage as to whether the tax evasion is



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subjected to Section 73 or 74 of CGST Act. Counsel further contends that petitioners apprehend that despite it being a preliminary stage, there exists a real and reasonable fear of arrest upon their appearance before the Authority in compliance with the summons.

3. Notice of motion.

On advance notice, Mr. Kanwar Sanjiv Kumar, AAG, Haryana, puts in appearance on behalf of the respondent – State.

Let respondents No. 2 and 3 be summoned through the office of the Union of India, situated within the premises of this Court.

4. Adjourned to 22.05.2025.

5. Till the next date of hearing, no coercive steps, including arrest, shall be taken against the petitioners by the respondents. However, this interim protection shall be subject to the petitioners' cooperation in the investigation, including the submission of documents as requisitioned by the respondents in connection with the alleged tax evasion.

6. ***To be shown in the urgent list.***

3. Learned counsel for the petitioners submits that the aforesaid order has been complied with, a fact admitted by learned counsel for respondents No.2 and 3. He further undertakes that they shall make themselves available without demur as and when required by the said respondents.

4. In view of the above and without expressing any opinion on the merits of the case, anticipatory bail petition filed by the petitioners is allowed and the order dated 06.05.2025 granting interim bail to them, is hereby made



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absolute, subject to compliance of conditions as specified under Section 438(2) Cr.P.C. (now 482(2) of BNSS, 2023)

(AMAN CHAUDHARY)
JUDGE

March 27, 2026
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Whether speaking	:	Yes/No
Whether reportable	:	Yes/No