

CRM-M-62678-2025

2026.PHHC.071980



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

106-1

CRM-M-62678-2025 (O & M)
Date of decision: 08.05.2026

Sachin Kumar

...Petitioner

Versus

Director General of GST Intelligence, Zonal Unit, Chandigarh

...Respondent

CORAM: HON'BLE MR. JUSTICE AMAN CHAUDHARY

Present : Mr. Naveen Bindal, Advocate for the petitioner.

Mr. Naman Jain, Senior Standing Counsel for DGGI and
Ms. Vaishali Jain, Advocate for the respondent.

Mr. Gautam Kaile, DAG, Haryana.

AMAN CHAUDHARY, J. (ORAL)

1. The present petition has been filed under Section 483 BNSS for grant of regular bail to the petitioner in a case bearing Remp/182/2025, registered under Sections 132(1)(b) & 132(1)(c) read with Section 132(5) of CGST Act, 2017 and Section 20(XV) of the Integrated Goods and Services Tax Act, 2017, at Police Station Sector 5, Panchkula.

2. Learned counsel submits that the petitioner has been in custody for 7 months and 22 days. The recovery stands effected by the respondent-Department. 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 and supplementary complaint already stand filed and there are a total of 25 PWs. He is not involved in any other case.

3. Learned counsel for the State as also respondent-Department have, on the other hand, submitted that a huge loss has been caused to the Department with

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active participation of the petitioner and are unable to controvert the submissions with regard to 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 **Sarthak Jain vs. Senior Intelligence Officer**, CRM-M-27147-2025, decided on 15.07.2025, the petitioner was released on bail, as the complaint stood filed and the evidence was documentary in nature.

6. Considering the facts and circumstances of the case, in particular that the petitioner is in custody for the last 7 months and 22 days; not involved in any other case; the evidence is documentary in nature; is a case of Magisterial trial; complaint and supplementary complaint stand filed and in all there are a total of 25 PWs, thus, further 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.

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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