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

**CRM-M No.69856 of 2025 (O&M)
Date of Decision: 07.03.2026**

Naveen Tayal

..... Petitioner

Versus

CGST, Faridabad

.....Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BHARDWAJ

Present: Mr. Jitin Singhal, Advocate and
Mr. Hrithik Chaudhary, Advocate
for the petitioner.

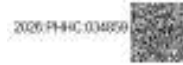
Mr. Navneet Sharma, Advocate and
Ms. Sharmila Sharma, Advocate
for the respondent-CGST.

Mr. Ajay Kalra, Senior Standing Counsel with
Ms. Isha Juneja, Advocate
for the respondent-CBIC.

RAJESH BHARDWAJ, J. (ORAL)

1. Present petition has been filed praying for the grant of regular bail to the petitioner in complaint case bearing COMA No.518 of 2025, District Faridabad, dated 05.07.2025 under Section 132(1)(b)(c)(f) and (I) of Central Goods and Service Tax, Act, 2017.

2. Succinctly, the facts of the case are that complaint in the present case was got registered on the statement of complainant, i.e. Superintendent, CGST Commissionerate, GST Bhawan, Block C & D, New CGO Complex, NH4, Faridabad. It was alleged that Sanket Mittal



and Naveen Tayal (petitioner) were involved in issuance of fake invoices so as to avail and pass on ineligible input tax credit without actual supply of goods and the firms, namely, M/s Balaji Mobile Addition (GSTIN 06CDKPM1247E1ZQ) and M/s Monit Enterprises (GSTIN 06BNYPT2121H1ZO) were used for availing and passing on ineligible input tax credit. It was alleged that M/s Balaji Mobile Addition was engaged in the trading of mobile phones (especially I-Phones) and on perusal of GST returns available on the GST portal, it came to the notice that M/s Balaji Mobile Addition had availed ITC from various suppliers including M/s Monit Enterprises, who had passed on ineligible ITC to the tune of Rs.30.4 Crores during December, 2023 to March, 2024 using fake invoices without goods. It was alleged that from perusal of GST returns of M/s Monit Enterprises, it came to the notice that M/s Monit Enterprises had declared supply of goods involving ITC amounting to Rs.30.4 crores during December, 2023 to March, 2024, which appeared to be suspicious. Thus, the request was made to take legal action against the accused and on the basis of the same, the investigation commenced. Resultantly, the petitioner was arrested on 06.05.2025. The petitioner approached the Court of learned Additional Sessions Judge, Faridabad praying for the grant of regular bail. However, after hearing both the sides and finding no merit in the same, the learned Additional Sessions Judge, Faridabad, dismissed the bail application filed by the petitioner vide order dated 14.11.2025. Hence being aggrieved, the petitioner approached this Court praying for the grant of regular bail by way of filing the present petition.



3. Learned counsel for the petitioner has submitted that the petitioner has been falsely and frivolously implicated in the present case. He, at the outset, prays for the grant of regular bail to the petitioner on the basis of parity with that of the co-accused, namely, Sanket Mittal. He has drawn the attention of this Court to the order dated 18.12.2025, passed in **CRM-M-44925-2025**, whereby, co-accused, namely, Sanket Mittal has been granted the concession of regular bail by this Court. He has submitted that the petitioner is behind bars since 06.05.2025. He has submitted that the petitioner has no criminal antecedents as he has never been involved in any other case. He has submitted that on the basis of the parity, the petitioner deserves to be granted bail as the case of the petitioner is similar to that of the said co-accused, who has already been granted bail.

4. Learned counsel for the State however has opposed the submissions made by learned counsel for the petitioner. He has submitted that complicity of the petitioner has been prima facie surfaced. He, however, has endorsed the factum of grant of bail to the co-accused of the petitioner as stated above and has not denied that the petitioner is at par with the co-accused, namely, Sanket Mittal.

5. Heard.

6. After hearing learned counsel for the parties and perusing the record, it is deciphered that the petitioner is behind bars since 06.05.2025 and since then, he is behind bars and as such, he has suffered an incarceration of about 10 months. Co-accused of the petitioner, namely, Sanket Mittal, is already on regular bail and the case of the petitioner as stated above is at par with him. As submitted before this Court by learned counsel for the petitioner, the petitioner is not involved in any other case.



7. The veracity of the allegations would be assessed only after the conclusion of the trial and on the appreciation of evidence to be led by both the parties before the trial Court. This Court would refrain itself from commenting anything on the merits of the case. The trial of the case will take sufficient long time. Keeping in view the arguments raised by both the sides and perusing the record, this Court is of the opinion that learned counsel for the petitioner succeeds in making out a case for grant of regular bail to the petitioner on the basis of parity.

8. Accordingly, the present petition is allowed and the petitioner is ordered to be released on bail on his furnishing bail/surety bonds to the satisfaction of the concerned trial Court/Duty Magistrate. However, if the petitioner does not furnish the bail bonds within seven days from today, then his further custody period after one week will not be counted in this case.

9. Nothing said herein shall be treated as an expression of opinion on the merits of the case. Pending application bearing CRM-5738-2026 praying for the grant of interim bail stands infructuous.

07.03.2026
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Whether Speaking/Reasoned :
Whether Reportable :

(RAJESH BHARDWAJ)
JUDGE

Yes/No
Yes/No