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

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2026:PHHC:010856

CRM-M-73806-2025 (O&M)
Date of decision: 23.01.2026.

MANOJ BANSAL

...Petitioner(s)

VERSUS

DIRECTOR GENERAL OF GST INTELLIGENCE (DGGI), ROHTAK.

...Respondent(s)

CORAM : HON'BLE MR. JUSTICE VINOD S. BHARDWAJ

Present :- Mr. Deepak Gupta, Advocate, and
Ms. Ramneek K. Sandhu, Advocate,
for the petitioner.

Mr. Saurabh Goel, Special Public Prosecutor, DGGI, with
Ms. Geetika Sharma, Advocate, and
Ms. Himanshi Gautam, Advocate,
for the respondent.

VINOD S. BHARDWAJ, J. (Oral)

The instant petition has been filed under Section 528 of the Bharatiya Nagarik Suraksha Sanhita, 2023, for seeking quashing of order dated 15.07.2025 (Annexure P-5) passed by the Chief Judicial Magistrate, Rohtak, whereby, the application filed by the petitioner, seeking permission to go abroad, has been dismissed.

2 Succinctly, the facts of the case are that the petitioner is a Director of M/s Nikita Industries Pvt. Ltd., a duly incorporated company and is a registered assessee under the Goods and Services Tax regime. The company is engaged in the manufacturing of pure lead and lead alloys and has its manufacturing unit in the State of Haryana. On the basis of certain intelligence inputs, the respondent-Directorate General of GST Intelligence (DGGI) conducted search proceedings on 27.03.2018 at the business premises of the company as well as at the residential premises of the petitioner, alleging wrongful availment of Input Tax Credit (ITC). Pursuant to the search proceedings, the petitioner was arrested under the provisions of Section 69 of the CGST Act and was arrayed as an accused in Complaint Case No. IV(6) DGGI/RRU/INV/22/2018-19, filed under Sections 132(1)(b) and 132(1)(c), punishable under Section 132(1)(i) of the Central Goods and Services Tax Act, 2017, alleging that the company fraudulently availed ITC benefit of approximately Rs.15.44 crores on the basis of invoices issued by alleged non-existent or fictitious supplier firms. The petitioner was arrested on 07.12.2020 and remained in judicial custody till 16.03.2021, whereafter he was granted regular bail vide final order dated 28.09.2021, passed in CRM-M No. 2869 of 2021 filed by the petitioner.

3 Notice of motion in the present case was issued on 24.12.2025 and thereafter, the respondent-DGGI has filed the reply.

4 Learned counsel appearing on behalf of the petitioner(s) contends that the petitioner filed an application for going abroad as he received business proposals and invitations from international companies to understand the business operations and explore potential partnerships resulting in investment of

USD 05 million. He contends that while passing the impugned order dated 15.07.2025, the Trial Court failed to appreciate that the demand of tax had been stayed after filing of statutory appeal by the petitioner. He contends that the petitioner cannot be denied the permission to travel abroad merely on the basis of apprehensions and due to the pendency of trial. He contends that despite passage of more than 04 years, no prosecution witness has been examined. He contends that the foreign company has issued a fresh Approval Letter dated 16.12.2025 whereby the visit has been rescheduled during January -February 2026. He contends that the petitioner intends to go abroad for a period of 20 days commencing w.e.f. 10.02.2026 to 28.02.2026. He contends that to protect the interest of the petitioner company, he be permitted to leave India for the said period.

5 Counsel for the respondent-State, on the other hand, supports the impugned order and submits that there is a possibility of the petitioner evading the process of law, if he is allowed to travel abroad. However, he is not able to controvert that the right to travel abroad is a part of the fundamental right to life enshrined under Article 21 of the Constitution of India

6 I have heard the learned counsel appearing for the respective parties and have gone through the documents appended along with the present petition.

7 The law recognizes travel as an integral facet of human dignity. Mankind has always remained associated to travel as a part of their growth and progress. Registration of a case should not mean that his social existence needs to be clipped. The law does not sit over rights of individuals but aims to balance the rights and fears of parties so that interest of justice is secured but not at the cost of any person's future.

8 Fear of flight risk needs to be tangible and real and not just a mere probability. The petitioner has faced criminal prosecution for 04 years and there is no allegation of he having misused the concession. Past conduct inspires some confidence about his trust in the progress of law.

9 The Supreme Court in the matter of ***M. Viswanathan vs. M/s. S.K. Tiles & Potteries P. Ltd. and others, reported as 2008 (16) SCC 390***, has observed that the inherent powers of the High Court can be exercised to secure the ends of justice and rectify any wrongs that have crept in course of administration of justice. Speaking through Justice Dr. Arijit Pasayat, the following was held:

> *"12. Exercise of power under section 482 of the Code in a case of this nature is the exception and not the rule. The Section does not confer any new powers on the High Court. It only saves the inherent power which the Court possessed before the enactment of the Code. It envisages three circumstances under which the inherent jurisdiction may be exercised, namely, (i) to give effect to an order under the Code, (ii) to prevent abuse of the process of court, and (iii) to otherwise secure the ends of justice. It is neither possible nor desirable to lay down any inflexible rule which would govern the exercise of inherent jurisdiction. No legislative enactment dealing with procedure can provide for all cases that may possibly arise. Courts, therefore, have inherent powers apart from express provisions of law which are necessary for proper discharge of functions and duties imposed upon them by law. That is the doctrine which finds expression in the section which merely recognizes and preserves inherent powers of the High Courts. All courts, whether civil or criminal possess, in the absence of any express provision, as inherent in their constitution, all such powers as are necessary to do the right and to undo a wrong in course of administration of justice on the*

principle "quando lex aliquid alicui concedit, concedere videtur et id sine quo res ipsae esse non potest" (when the law gives a person anything it gives him that without which it cannot exist). While exercising powers under the section, the court does not function as a court of appeal or revision. Inherent jurisdiction under the section though wide has to be exercised sparingly, carefully and with caution and only when such exercise is justified by the tests specifically laid down in the section itself. It is to be exercised ex debito justitiae to do real and substantial justice for the administration of which alone courts exist. Authority of the court exists for advancement of justice and if any attempt is made to abuse that authority so as to produce injustice, the court has power to prevent abuse. It would be an abuse of process of the court to allow any action which would result in injustice and prevent promotion of justice. In exercise of the powers court would be justified to quash any proceeding if it finds that initiation/continuance of it amounts to abuse of the process of court or quashing of these proceedings would otherwise serve the ends of justice……..”

10 Further, the Hon'ble Supreme Court in the matter of ***Parvez Noordin Lokhandwalla Vs. State of Maharashtra and another (2020) 10 SCC 77***, wherein speaking through Justice Dr. D.Y. Chandrachud, observed as under: -

“21. …It would suffice to note that the co-accused was granted bail by the Sessions Judge Thane on 16 April 2018. We are called upon to decide only whether the appellant should be permitted to travel to the US for eight weeks. In evaluating this issue, we must have regard to the nature of the allegations, the conduct of the appellant and above all, the need to ensure that he does not pose a risk of evading the prosecution. The details which have been furnished to the Court by the appellant, indicate that he has

regularly travelled between the US and India on as many as sixteen occasions between 2015 and 2020. He has maintained a close contact with India. The view of the High Court that he has no contact with India is contrary to the material on record. The lodging of an FIR should not in the facts of the present case be a bar on the travel of the appellant to the US for eight weeks to attend to the business of revalidating his Green Card. The conditions which a court imposes for the grant of bail - in this case temporary bail - have to balance the public interest in the enforcement of criminal justice with the rights of the accused. The human right to dignity and the protection of constitutional safeguards should not become illusory by the imposition of conditions which are disproportionate to the need to secure the presence of the accused, the proper course of investigation and eventually to ensure a fair trial. The conditions which are imposed by the court must bear a proportional relationship to the purpose of imposing the conditions. The nature of the risk which is posed by the grant of permission as sought in this case must be carefully evaluated in each case.

xxx xxx xxx

24. Having regard to the genesis of the dispute as well as the issue as to whether the appellant is likely to flee from justice if he were to be permitted to travel to the US, we find, on the basis of the previous record of the appellant, that there is no reason or justification to deny him the permission which has been sought to travel to the US for eight weeks. The appellant is an Indian citizen and holds an Indian passport. While it is true that an FIR has been lodged against the appellant, that, in our view, should not in itself prevent him from travelling to the US, where he is a resident since 1985, particularly when it has been drawn to the attention of the High Court and this Court that serious consequences would ensue in terms of the invalidation of the Green Card if the appellant were not permitted to travel. The record indicates the large amount of litigation between the family *of the appellant and the complainant. Notwithstanding or perhaps because of this, the appellant has frequently travelled between the US and India even after the filing of the complaint and the FIR. We accordingly are of the view that the application for modification was incorrectly rejected by the High Court and the appellant ought to have been allowed to travel to the US for a period of eight weeks…"*

11 The petitioner is an Indian citizen, holding an Indian passport. He holds property and business interests in India and is wanting to go abroad to expand his business in India. The object of travel is not about escaping. It is not the case of the respondent that no such business entity exists in Thailand or that the business proposal letter is fake. The petitioner is undisputedly a manufacturer in related field.

12 As such, in view of the discussion above, this Court is of the considered opinion that the plea of petitioner being a flight risk is from over-cautious approach. Moreover, denying him the right to travel abroad would have a truly detrimental effect on his family and his business interests as well as the foreign investments.

13 Accordingly, the present petition is disposed of. Order dated 15.07.2025 (Annexure P-5) passed by the Chief Judicial Magistrate, Rohtak is set aside. However, the permission to travel abroad shall be subject to the following conditions: -

i. The petitioner is permitted to travel abroad w.e.f. 10.02.2026 to 28.02.2026.

ii. He shall appear before the trial Court within a period of one week after 28.02.2026 i.e. on his arrival in India and he would not seek any extension regarding this;

iii. The petitioner is directed to furnish a surety of Rs.10 Lakhs before the concerned trial Court to ensure his return and secure his appearance.

iv. In an event the petitioner fails to appear before the concerned trial Court within the above period, the aforementioned amount shall be liable to be forfeited.

v. Meanwhile, the petitioner shall be represented before the trial Court through his counsel and shall not delay/stall the trial proceedings;

vi. The petitioner shall have no objection if the prosecution evidence is recorded in his absence but in the presence of his counsel;

vii. Any other condition, which the trial Court may deem appropriate to impose.

14 Pending miscellaneous application(s), if any, also stand(s) disposed of.

January 23, 2026. **(VINOD S. BHARDWAJ)**
raj arora **JUDGE**

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