2026:AHC:211708

HIGH COURT OF JUDICATURE AT ALLAHABAD

CRIMINAL MISC. BAIL APPLICATION No. - 25633 of 2026

Vikas Baghel

.....Applicant(s)

Versus

State of U.P.

.....Opposite Party(s)

Counsel for Applicant(s)	:	Gaurav Singh, Pawan Kumar
Counsel for Opposite Party(s)	:	G.A.

Court No. - 69

HON'BLE AVNISH SAXENA, J.

1. Heard Sri Pawan Kumar Singh, learned counsel for accused applicant and learned A.G.A. for State.

2. The present bail application has been moved by the applicant accused-**Vikas Baghel** to enlarge him on bail in Case Crime No. 389 of 2025, under Sections 318(3), 316(5), 336(3), 340(2), 61(2), 338, 318(4) of BNS, P.S.- Jalesar, District- Etah, during the pendency of trial.

3. It is the contention of learned counsel for applicant that the FIR has been lodged on 28.08.2025 by the GST officials against accused applicant being proprietor of M/s. Nidhi Enterprises. There is claim of input tax credit to the tune of Rs. 80 lakh. It is the contention of learned counsel that accused applicant has been made scapegoat in the present case as he is a maker of artificial jewellery. The GST officials namely Sushil, Prashant Kumari, Dushyant as well as Sonu Kushwaha, the Chartered Accountant have met him and asked him for incorporation of a company and also paid him Rs. 20,000/- per month. It is the contention of learned counsel that the entire record has been manipulated and the firm was being run by those officials as well as by the C.A. Learned counsel has drawn the attention of this Court towards page no. 83, which is part of the case diary to shows that the e-mail ID of the firm is of Sonu Kushwaha the Chartered Accountant. He further draws the attention of this Court towards the FIR in Case Crime No. 453 of 2025 registered at P.S.- Kotwali, District- Etah against the three GST officials lodged by the official of the GST department. It is further contended that accused

applicant has no role. There is no incriminating material against the accused applicant. Five cases of GST have been invoked against the accused applicant. The accused applicant has criminal history of seven cases including those five cases, in five cases, he is on bail, in one case he is acquitted and in one case he has been released on notice. The charge sheet is submitted. The applicant is merely a labour, who has been used for starting a firm on a meager amount of Rs. 20,000/- per month. He is not having complicity in the present case. The accused applicant is languishing in jail since 13.05.2026. The trial is still to commence. He seeks enlargement of accused on bail.

4. Learned A.G.A. for State opposed the bail application.

5. This Court has taken into consideration the rival submissions made by learned counsel for the parties and perused the record.

6. Considering that *prima facie* the accused applicant got Rs. 20,000/- per month for running the business under the banner of M/s. Nidhi Enterprises which actually run by other co-accused, the accused/applicant is entitled to be released on bail.

7. Hence, without touching merit of the case, the bail application is **allowed**.

8. The accused/applicant be released on bail in the aforesaid case on furnishing a personal bond and two sureties each in the like amount to the satisfaction of court concerned in view of observation made by the Supreme Court in its dictums of **Girish Gandhi Vs. State of Uttar Pradesh [(2024) 10 SCC 674] and Policy Strategy for grant of bail in re [(2024)10SCC 685].**

9. The accused-applicant shall cooperate in judicial process for fair and speedy disposal.

(Avnish Saxena,J.)

October 8, 2026
Sharad/-

Digitally signed by :-
SHARAD KUMAR SRIVASTAVA
High Court of Judicature at Allahabad