



2026:CGHC:14379

NAFR

**HIGH COURT OF CHHATTISGARH AT BILASPUR****MCRCA No. 265 of 2026**

Harish Wadhvani, Aged About 44 Years, S/o SH. Roopchand Wadhvani R/o Villa No. 196, Sapphire Green, Vidhan Sabha Road, Raipur, 492001.

**... Applicant****versus**

**1** - Directorate General Of GST Intelligence ( DGGI) Raipur, Zonal Unit, 4th Floor, RIO Complex, Near Fruit, Lalpur, Dhamtari Road, Raipur-492001

**2** - Principal Commissioner, CGST And Central Excise, Central GST Building, Dhamtari Road, Tikrapara, Raipur 492001

**... Respondents**

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For Applicant : Shri Palash Soni, Advocate with Shri Vikalp Sharma and Shri Prashant Dansena, Advocates.  
For Respondents : Shri Maneesh Sharma, Advocate.

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**Hon'ble Shri Ramesh Sinha, Chief Justice****Order On Board****25/03/2026**

1. The applicant has preferred this application under Section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (for short 'BNSS'), for grant of anticipatory bail, apprehending his arrest in connection with Crime No./Summons (1) IV(6)DGGI/Misc. Enq./RZU/41/2024-25/Gr VIII dated 18.01.2025, (2) GEXCOM/AE/MISC/130/2025-AE-O/o Pr COMMR

RAIPUR, dated 25.04.2025 and 15.05.2025, (3) DGGI/INV/GST/2337/2025-GrVIII-O/oADG-DGGI-ZU dated 30.09.2025 registered at Police Station Directorate General Of Goods And Service Tax Intelligence Raipur Zonal Unit, 4th Floor, RIO Complex, Near Fruit, Lalpur, Dhamtari Road, Raipur for alleged commission of offence punishable under Sections 69 & 132 of CGST/CGGST Act, 2017.

2. Facts of the case are that the applicant, Sh. Harish Wadhvani, is a permanent resident of Raipur and the authorized signatory of M/s Om Kiran Ispat Udyog. On 18.01.2025, his office was searched, but no incriminating material was found. Despite this, he was repeatedly summoned, interrogated, and coerced to deposit Rs.88.78 lakh under threat of arrest. Allegations of fraudulent Input Tax Credit exceeding Rs. 5 crores were made prematurely, before any adjudication or completion of investigation. The investigating agency also arrested business associates in connection with routine transactions, showing a coercive pattern. During a prolonged search on 22–23.01.2026, the Applicant suffered health issues due to mental and physical stress. The Applicant has a genuine and imminent apprehension of arrest, hence the present anticipatory bail application.
3. Learned counsel for the applicant submits that the apprehension of arrest of the applicant is real, concrete, and based on objective circumstances. He would submit that despite full cooperation with multiple summons, the investigation has assumed a coercive character, as shown by repeated short-interval summons, sustained interrogation, threats of arrest, coercive demands for deposits, issuance of adverse

communications without adjudication, and arrest of unrelated business associates. He would submit that the applicant's apprehension intensified after the communication dated 09.12.2025 alleging fraudulent Input Tax Credit and the subsequent arrest of Mr. Aman Kumar Agrawal and Mr. Vikram Madhani, both connected through ordinary business dealings. He would submit that these actions reflect a clear pattern of coercion, placing the applicant's liberty under imminent threat. He would submit that further, the reply filed by the non-applicant in Bail Application No.62/2026 has drawn conclusive findings of guilt against the applicant even prior to adjudication. He would submit that the apprehension became acute during the prolonged search on 22–23.01.2026, where arrest proceedings were initiated despite no incriminating material being found, and the applicant's health deteriorated. He would submit that the applicant is ready to abide by all the directions and conditions which may be imposed by this Court while granting anticipatory bail and the applicant is permanent resident of Villa no.196, Sapphire Green, Vidhan Sabha Road, Raipur, 492001, there is no likelihood of his absconding, therefore, he submits that the present applicant is entitled for grant of anticipatory bail.

4. On the other hand, learned counsel for the respondents oppose the prayer for grant of anticipatory bail. He would submit that the anticipatory bail application filed by the applicant is not maintainable. He would further submit that the applicant has mixed facts from multiple proceedings and misrepresented the search and investigation. During the search at the principal place of business, the applicant was physically and mentally fit, present with his brother and staff, and no

family members or minor daughters were present. The investigation was conducted in a cordial manner, and no coercion, harassment, or medical emergency occurred. He would submit that the applicant voluntarily left the proceedings without informing the officers. He would submit that the apprehension of arrest is unfounded. He would further submit that arrest of Aman Kumar Agrawal and Vikram Madhani are unrelated to the applicant's matter, and the case against the applicant involves a total ITC of Rs. 1.16 crore, below the Rs.5 crore threshold, making it a bailable and non-cognizable offence. He would submit that summons under Section 70 of the CGST Act are part of routine investigation, and no arrest under Section 69 was initiated, which requires prior sanction. Further, the matter regarding ITC from Aman Kumar Agrawal's firm is already being investigated by the Chhattisgarh State GST, and bail has already been granted in that case. He would submit that parallel proceedings by two agencies are impermissible under Section 6(2)(b) of the CGST Act. Therefore, there is no imminent threat of arrest, and the applicant's bail application was rightly rejected by the Additional Sessions Judge.

5. I have heard learned counsel for the parties and perused the materials available on record.
6. Considering the facts & circumstances of the case, submission of learned counsel for the parties, materials available on record, the record shows that matter pertains to a total GST liability of Rs.1,16,22,215/-, out of this, an amount of Rs.74,89,846/- remains recoverable from the applicant's firm, M/s Jai Bhole Enterprises, Raipur, thus, the proceedings initiated by DGGI against the applicant

relate to a liability of less than Rs.5 crore and under Section 132 of the GST Act, offences involving an amount less than Rs.5 crore are non-cognizable and bailable in nature. Therefore, the anticipatory bail application under Section 482 BNS filed by the applicant based on apprehension of arrest for a non-cognizable offence, is devoid of merit.

7. Accordingly, the anticipatory bail application of the applicant - **Harish Wadhvani**, involved in Crime No./Summons (1) IV(6)DGGI/Misc. Enq./RZU/41/2024-25/Gr VIII dated 18.01.2025, (2) GEXCOM/AE/MISC/130/2025-AE-O/o Pr COMMR RAIPUR, dated 25.04.2025 and 15.05.2025 (3) DGGI/INV/GST/2337/2025-GrVIII-O/oADG-DGGI-ZU dated 30.09.2025 registered at Police Station Directorate General Of Goods And Service Tax Intelligence Raipur Zonal Unit, 4th Floor, RIO Complex, Near Fruit, Lalpur, Dhamtari Road, Raipur for alleged commission of offence punishable under Sections 69 & 132 of CGST/CGGST Act 2017 is **rejected**.

**Sd/-**

**(Ramesh Sinha)  
Chief Justice**