



2026:CGHC:15137

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR**MCRC No. 1482 of 2026**

Anil Singh S/o Late Shri Lallan Singh Aged About 52 Years R/o
Maharana Pratap Nagar, Tifra, District - Bilaspur, Chhattisgarh.

... Applicant**versus**

Union Of India Through DGGI (Directorate General Of GST
Intelligence), Zonal Unit, Raipur, Chhattisgarh.

... Respondent

For Applicant : Shri Prafull Bharat, Sr. Advocate with Shri
Manish Nigam, Advocate.

For Respondent : Shri Maneesh Sharma, Advocate.

Hon'ble Shri Ramesh Sinha, Chief Justice**Order on Board****01/04/2026**

1. The applicant has preferred this First Bail Application under Section 483 of The Bharatiya Nagarik Suraksha Sanhita (BNSS) for grant of regular bail, as he has been arrested in connection with Crime No. AD220126005154U, Police Station DGGI, Raipur, District Raipur (C.G.) for the offence punishable under Sections

132 (1) (c) and (f) of the Goods and Services Tax (GST) Act.

- 2.** The case of the prosecution, in brief, is that the investigation originated from a firm named M/s Ramdoot Enterprises (Mirzapur, UP), which was found to be procuring goods from non-existent or suspended firms. Anil Singh, acting as the operator/director of M/s Sonam Sales and M/s Yuvraj Trading Company, is accused of facilitating "bogus billing". It is alleged that the present applicant is operating two firms namely M/s Yuvraj Trading and M/s Sonam Sales at Chhattisgarh and they have availed Input Tax Credit (ITC) through M/s Ramdoot Enterprises without the actual physical movement or delivery of goods to their destinations. Based on these allegations, the aforesaid offence has been registered against the applicant. Hence this bail application.
- 3.** Learned counsel for the applicant submits that the applicant is innocent and has been falsely implicated in this case. It is contended that no incriminating material or bogus invoices have been recovered from the applicant, and the case is primarily based on third-party records, not on any direct evidence against the applicant. It is further submitted that the investigation is substantially complete, as the applicant's statement has been recorded and relevant searches have already been conducted. Therefore, continued incarceration serves no useful purpose and amounts to violation of Article 21 of the Constitution. He would submit that the allegations regarding non-movement of goods are

matters of trial and cannot be adjudicated at the stage of bail. The maximum punishment under Section 132(1) of the GST Act is five years, and thus the principle of “bail is the rule, jail is the exception” applies. He would submit that no proper tax determination under Sections 73 and 74 of the GST Act has been carried out, and the arrest itself is illegal for want of valid authorization under Section 69(1) of the GST Act. He would submit that the applicant is a permanent resident of address mentioned in the cause title, there is no likelihood of absconding, and he is ready to furnish surety and comply with all conditions imposed by this Court. He would submit that the applicant is in custody since 16/01/2026, the investigation is complete, complaint has already been filed, and no further custodial interrogation is required. Hence, the applicant deserves to be released on bail.

4. Learned counsel for the respondent opposes the bail application and submits that the applicant has been involved in a well-planned fraud of availing fake Input Tax Credit (ITC) through bogus invoices without actual supply of goods. It is submitted that investigation clearly shows that the applicant, being the proprietor and controller of the firms, knowingly availed huge ITC on the basis of fake invoices received through WhatsApp, without any supporting documents like e-way bills, transport receipts, or actual movement of goods. Statements of the applicant and other persons also confirm that no goods were ever supplied and transactions were only on paper. He further submits that the

applicant is a key person and beneficiary in the fraudulent scheme causing huge loss to the Government revenue, large cash transactions and irregular records further establish the fraud. It is also submitted that the arrest was made with proper authorization under law and is based on material evidence. He would submit that the investigation is still ongoing and at a crucial stage, and custodial interrogation is necessary to uncover further facts and identify other involved persons. Lastly, it is submitted that if the applicant is granted bail, there is a strong possibility that he may tamper with evidence or influence witnesses, which will adversely affect the investigation. Hence, the bail application deserves to be rejected.

5. I have heard learned counsel for the parties and perused the case diary.
6. Considering the facts and circumstances of the case, the submissions advanced by learned counsel for the parties, material available on record, the allegations against the applicant primarily relate to wrongful availment of Input Tax Credit, which is based largely on documentary evidence, the investigation, to a substantial extent, appears to have been carried out, as relevant documents have been seized and statements recorded. It is also not in dispute that the applicant is in jail since 16/01/2026 and no further custodial interrogation of the applicant appears to be necessary, without commenting anything on merits of the case, I

am inclined to grant regular bail to the applicant. Accordingly, the bail application filed on behalf of the applicant –**Anil Singh** is allowed.

7. If the applicant, **Anil Singh**, furnishes a personal bond in the sum of Rs.1,00,000/- with one solvent surety to the satisfaction of the concerned Court, he be released on bail involved in Crime No. AD220126005154U, Police Station DGGI, Raipur, District Raipur (C.G.) for the offence punishable under Sections 132 (1) (c) and (f) of the Goods and Services Tax (GST) Act. Order shall be in force till disposal of the case.

Sd/-

(Ramesh Sinha)
Chief Justice