IN THE HIGH COURT FOR THE STATE OF TELANGANA, HYDERABAD

* * *

CRIMINAL PETITION No. 9264 OF 2026

Between:

1. Sri Sandeep Kumar Goel, S/o. Vijay Kumar Goel, Aged about 46 years, Occu: Business, Partner of M/s. Vijay Industrial Needs LLP, #Plot No.19, AP Text Book Colony, Karkhana, Secunderbad, Telangana – 500 009.

2. Smt. Deepa Goel, W/o. Sandeep Goel, Aged about 45 years, Occu: Business, Partner of M/s. Vijay Industrial Needs LLP, #Plot No.19, AP Text Book Colony, Karkhana, Secunderbad, Telangana – 500 009.

Petitioners/Accused

VERSUS

1. Union of India, Ministry of Finance, Represented by its Secretary, Ministry of Finance, Department of Revenue, New Delhi – 110 001.

2. The Superintendent/Senior Intelligence Officer (Anti-Evasion), Office of the Commissioner of Central Tax & Central Excise, Secunderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad – 500 004.

Respondents

ORDER PRONOUNCED ON: 16.07.2026

THE HONOURABLE SRI JUSTICE N. TUKARAMJI

1.	Whether Reporters of Local newspapers may be allowed to see the Judgment?	:	Yes
2.	Whether the copies of judgment may be Marked to Law Reporters/Journals?	:	Yes
3.	Whether His Lordship wishes to see the fair copy of the Judgment?	:	Yes

N. TUKARAMJI, J

*** THE HON'BLE SRI JUSTICE N. TUKARAMJI**

+ <u>CRIMINAL PETITION No. 9264 OF 2026</u>

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Respondents

! Counsel for the petitioners : Mr. B.Chandrasen Reddy, learned Senior Counsel, argued on behalf of Mr. B.Vamshidhar Reddy, learned counsel for the petitioners.

^Counsel for respondents : Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Excise, Customs & Service Tax Department and DRI, appearing for respondent No.2.

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? Cases referred

Tarun Jain v. Directorate General of GST Intelligence, 2021:DHC:3841;

Raghav Agrawal v. Commissioner of Central Tax and GST, Delhi North, 2024:DHC:7272-DB;

P.V. Ramana Reddy v. Union of India, 2019 SCC OnLine TS 333;

Shravan A. Mehra v. Superintendent of Central Tax, (2019) 73 GST 105 (Kar.);

Sapna Jain v. Union of India, 2019 SCC OnLine Bom 13064;

Daulat Samirmal Mehta v. Union of India, AIRONLINE 2021 BOM 516;

Sri Hanumanthappa Pathrera Lakshmana v. State by Senior Intelligence Officer, DGGI, AIRONLINE 2020 KAR 1282;

Crl.P. No.120 of 2024 and Crl.P. Nos.10076 and 10318 of 2025 of this Court;

Shanti Kiran India Pvt. Ltd. v. Commissioner, Trade & Tax Department, (199) 2013 DLT 57;

P. Chidambaram v. Directorate of Enforcement, (2020) 13 SCC 791;

Joginder Kumar v. State of U.P., (1994) 4 SCC 260;

Arnesh Kumar v. State of Bihar, (2014) 8 SCC 273;

Siddharth v. State of Uttar Pradesh, (2022) 1 SCC 676;

Satender Kumar Antil v. CBI, (2022) 10 SCC 51;

P. Chidambaram v. Directorate of Enforcement, (2020) 13 SCC 791;

Arvind Kejriwal v. Directorate of Enforcement, (2025) 1 SCC 1;

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HONOURABLE SRI JUSTICE N.TUKARAMJI

CRIMINAL PETITION No. 9264 OF 2026

DATE: 16.07.2026

Between :

Sri Sandeep Kumar Goel and another.

… Petitioners/Accused

AND

Union of India, Ministry of Finance, Represented by its Secretary, Ministry of Finance, Department of Revenue, New Delhi – 110 001, and another.

… Respondents.

ORDER

This Criminal Petition is filed under Section 482 of the *Bharatiya Nagarik Suraksha Sanhita, 2023* (for short, "BNSS"), seeking the relief of anticipatory bail.

2. The petitioners are shown as accused in File No. GEXCOM/AE/INV/GST/1449/2024-AE pending before the Senior Intelligence Officer (Anti-Evasion), Office of the Commissioner of Central Tax & Central Excise, Secunderabad GST Commissionerate, Hyderabad.

3. I have heard Mr. B. Chandrasen Reddy, learned Senior Counsel, argued on behalf of Mr. B. Vamshidhar Reddy, learned counsel for the petitioners and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Excise, Customs & Service Tax Department and DRI, appearing for respondent No.2.

4.1. Learned Senior Counsel appearing for the petitioners submits that the petitioners are the partners of M/s. Vijay Industrial Needs LLP, a firm engaged in the business of supplying stainless steel products and ferrous scrap, registered under the provisions of the Central Goods and Services Tax Act, 2017 ("CGST Act"). The Directorate General of GST Intelligence (DGGI), Visakhapatnam Zonal Unit, initiated an investigation alleging wrongful availment of Input Tax Credit ("ITC") during the period from 15.05.2019 to 10.06.2024.

4.2. It is submitted that, though the petitioners extended full cooperation throughout the investigation, they are apprehending arrest pursuant to the summons issued under Section 70 of the CGST Act. He further submits that petitioner No.1 appeared before the investigating authority in compliance with the summons and voluntarily gave his statements on two occasions. Thereafter, by Order-in-Original dated 15.04.2026, the Additional Commissioner confirmed the proposed demand and imposed consequential penalties. It is submitted that the petitioners intend to avail the statutory remedy of appeal under Section 107 of the CGST Act, and the period of limitation for preferring such appeal is still subsisting. Thus, the issue relating to tax liability remains subject to the statutory appellate mechanism.

4.3. Learned Senior Counsel further submits that, the respondents had issued a fresh Show Cause Notice dated 07.04.2025 under Section 74(1) of the CGST Act proposing recovery of Rs.6,76,10,139/- towards the alleged wrongful availment of ITC, which was already determined by the State authority. It is contended that the issuance of fresh summons under Section 70 of the CGST Act, subsequent to the adjudication order, is arbitrary, unnecessary, and has given rise to a reasonable apprehension of arrest.

4.4. It is further submitted that petitioner No.2 holds only a 1% partnership interest in the LLP and has no role in its day-to-day management or business affairs. It is also stated that petitioner No.1 is suffering from serious medical complications following a brain stroke and is undergoing continuous medical treatment, while petitioner No.2 is attending to his medical needs. Any arrest at this stage would, therefore, cause undue hardship.

4.5. Learned Senior Counsel contends that allegations involving economic offences do not, by themselves, justify arrest as a matter of course. Arrest can be resorted to only where custodial interrogation is shown to be indispensable. The petitioners are permanent residents with an established place of business, and there is neither any likelihood of their absconding nor any possibility of their interfering with the investigation. It is further submitted that the petitioners, being purchasers, cannot be subjected to criminal prosecution merely on account of the alleged defaults of the supplier firms, in the absence of material demonstrating fraud, active collusion, or conscious involvement. It is lastly submitted that arrest in the facts of the present case would amount to an unwarranted infringement of the petitioners' right to personal liberty. The petitioners undertake to appear before the investigating authority as and when required and to abide by any condition that may be imposed by this Court.

4.6. Learned Senior Counsel placed reliance on *Tarun Jain v. Directorate General of GST Intelligence*, 2021:DHC:3841, and *Raghav Agrawal v. Commissioner of Central Tax and GST, Delhi North*, 2024:DHC:7272-DB, wherein the Delhi High Court granted anticipatory bail in cases involving allegations of fraudulent availment of ITC, holding that arrest cannot be made as a matter of course and that the necessity of custodial interrogation must be established. Reliance is also placed on *P.V. Ramana Reddy v. Union of India*, 2019 SCC OnLine TS 333, wherein this Court observed that the power of arrest under Sections 69 and 132 of the CGST Act must be exercised strictly in accordance with the statutory requirements.

4.7. Reliance is further placed on *Shravan A. Mehra v. Superintendent of Central Tax*, (2019) 73 GST 105 (Kar.), *Sapna Jain v. Union of India*, 2019 SCC OnLine Bom 13064, *Daulat Samirmal Mehta v. Union of India*, AIRONLINE 2021 BOM 516, and *Sri Hanumanthappa Pathrera Lakshmana v. State by Senior Intelligence Officer, DGGI*, AIRONLINE 2020 KAR 1282, wherein the Karnataka and Bombay High Courts held that anticipatory bail is maintainable in appropriate GST offences, that arrest cannot be resorted to mechanically, and that the necessity of custodial interrogation must be assessed on the facts of each case. Learned Senior Counsel also relied upon the orders of this Court in Crl.P. No.120 of 2024 and Crl.P. Nos.10076 and 10318 of 2025, wherein anticipatory bail was granted having regard to the predominantly documentary nature of the evidence and the seizure of relevant records. Reliance is lastly placed on *Shanti Kiran India Pvt. Ltd. v. Commissioner, Trade & Tax Department*, (199) 2013 DLT 57, to contend that a bona fide purchaser cannot be denied ITC or subjected to adverse consequences solely on account of the seller's default in the absence of fraud, collusion, or knowledge.

4.8. On the strength of the aforesaid decisions, it is submitted that the allegations are founded entirely on documentary and electronic records already in the custody of the investigating agency. The petitioners have cooperated with the investigation and have undertaken to continue doing so. Consequently, custodial interrogation is unwarranted and the petitioners are entitled to the relief of anticipatory bail.

5.1. Learned Senior Standing Counsel appearing for the respondent/Department opposed the petition and submitted that the petitioners, being partners of M/s. Vijay Industrial Needs LLP, are involved in a serious economic offence concerning the fraudulent availment and utilization of Input Tax Credit (ITC) under the provisions of the CGST Act, 2017, resulting in substantial loss to the Government revenue. It is further submitted that the present proceedings are independent of the earlier proceedings initiated by the DGGI, as they relate to fraud, willful misstatement or suppression of facts to evade GST. Consequently, the petitioners cannot contend that the matter already stands concluded or that the proceedings are confined merely to determination of tax liability.

5.2. It is submitted that, pursuant to a valid search authorization, the GST Anti-Evasion Team conducted a search under Section 67(2) of the CGST Act on 07.06.2024 at the business premises of M/s. Vijay Industrial Needs LLP. Initially, the premises were found locked and were subsequently opened by an employee of the firm, who informed the officers that petitioner No.1 was absent due to ill-health. During the search, it was noticed that the firm was engaged in the business of pipes, fittings and valves, while the invoices and computer records relating to the business were maintained at a different office. The officers further found that no stock register was maintained and invoices had not been issued in respect of certain cash sales. Four box files containing quotations and purchase orders were recovered and seized under Form GST INS-02 for the purpose of investigation. No other goods or documents were seized, and the search proceedings concluded peacefully at about 2:30 p.m. in the presence of independent witnesses.

5.3. Learned Senior Standing Counsel further submitted that the investigation disclosed several discrepancies in the business transactions of the firm. It is alleged that the petitioners fraudulently availed excess ITC amounting to approximately Rs.94.96 crores by claiming credit on the strength of invoices without actual receipt of goods and by relying upon invoices issued by fake or non-existent suppliers. According to the Department, excess ITC of nearly Rs.70.93 crores, over and above the ITC reflected in GSTR-2A/2B, was availed. It is further alleged that ITC was claimed on invoices issued by suppliers whose GST registrations had been retrospectively cancelled. The investigation also revealed that several invoices were unsupported by actual movement of goods or corresponding e-way bills, thereby indicating fraudulent availment of ITC.

5.4. It is further submitted that multiple summons were issued to the petitioners between June, 2024 and June, 2026, requiring their appearance before the competent authority and cooperation with the investigation. However, the petitioners failed to appear on each occasion and repeatedly sought adjournments on one ground or another. The respondent, therefore, dispute the petitioners' contention that they had fully cooperated with the investigation. It is contended that custodial interrogation is necessary to ascertain the complete nature of the transactions, trace the money trail, verify the involvement of fake suppliers, identify the beneficiaries, and confront the petitioners with the material collected during the course of investigation.

5.5. It is further alleged that petitioner No.1 had earlier operated other firms involved in GST-related fraud and, after cancellation of their GST registrations, obtained fresh registrations in the names of new entities, indicating a recurring pattern of fraudulent conduct. Since the alleged fraudulent availment of ITC exceeds Rs.5 crores, the offences attract Sections 132(1)(c) and 132(1)(i) of the CGST Act and are cognizable and non-bailable by virtue of Section 132(5). Reliance is also placed on Section 135 of the CGST Act, which raises a statutory presumption regarding the existence of a culpable mental state.

5.6. It is further contended that a mere apprehension of arrest cannot constitute a valid ground for grant of anticipatory bail, particularly having regard to the magnitude of the alleged tax evasion and the necessity for an effective investigation. The medical condition pleaded by petitioner No.1 is stated to be insufficient to justify his continuous non-appearance before the investigating authority, especially when he is alleged to have been actively managing the affairs of the business. Considering the seriousness of the allegations, the quantum of the alleged fraudulent ITC, the petitioners' conduct in evading summons, and the necessity for custodial interrogation, it is submitted that they are not entitled to the relief of anticipatory bail.

5.7. In support of the above submissions, learned Senior Standing Counsel relied upon *P. Chidambaram v. Directorate of Enforcement*, (2020) 13 SCC 791, wherein the Hon'ble Supreme Court held that economic offences constitute a distinct class and that the nature and gravity of the accusation, the magnitude of the offence, and the necessity for custodial interrogation are relevant considerations while deciding an application for anticipatory bail. Reliance was also placed on *Tarun Jain v. Directorate General of GST Intelligence (DGGI)*, Bail Application No.3771 of 2021, decided on 26.11.2021 (Delhi High Court), wherein it was observed that custodial interrogation is not necessary in every case, particularly where the accused cooperates with the investigation. It is, however, contended that the petitioners herein failed to cooperate despite repeated summons.

5.8. Reference was further made to *Shravan A. Mehra v. Superintendent of Central Tax* (Karnataka High Court) and *Raghav Agrawal v. Commissioner of Central Tax and GST, Delhi*, to contend that grant of anticipatory bail depends upon the facts of each case and the willingness of the accused to cooperate with the investigation. Reliance was lastly placed on *Sapna Jain v. Union of India*, wherein the Hon'ble Supreme Court held that there is no absolute rule for grant of anticipatory bail in GST offences and that each case must be decided on its own facts. On the strength of the aforesaid decisions, it is contended that, having regard to the seriousness of the allegations, the magnitude of the alleged fraudulent ITC, the petitioners' non-cooperation, and the necessity for custodial interrogation, they are not entitled to the discretionary relief of anticipatory bail.

6. I have carefully considered the rival submissions and examined the material placed on record.

7. The allegations against the petitioners relate to the fraudulent availment and utilisation of ITC under the provisions of the CGST Act. According to the respondent-Department, the petitioners, being the Designated Partners of M/s. Vijay Industrial Needs LLP, fraudulently availed ITC on the strength of invoices purportedly issued by non-existent or fictitious suppliers, without any actual movement or supply of goods, thereby causing substantial loss to the public exchequer. It is alleged that the quantum of the wrongly availed ITC exceeds the threshold prescribed under Section 132(1)(c), read with Section 132(5), of the CGST Act, rendering the offence cognizable and non-bailable.

8. There can be no dispute that economic offences involving large-scale evasion of public revenue constitute a serious class of offences warranting a fair, thorough and effective investigation. Equally well settled, however, is the principle that the gravity of the allegation, by itself, cannot justify curtailment of personal liberty. The power of arrest under Section 69 of the CGST Act is neither mechanical nor automatic. It can be exercised only where the Commissioner has "reasons to believe" that the person has committed an offence specified under Section 132. The expression "reasons to believe" embodies a substantive statutory safeguard requiring

objective satisfaction founded on tangible material and not on mere suspicion or allegations.

9. It is equally well settled that arrest is an investigative measure and not a punitive one. The mere existence of the power to arrest does not justify its exercise. Arrest must be shown to be necessary for the purposes of investigation, such as preventing abscondence, tampering with evidence, influencing witnesses or otherwise obstructing the course of justice. While exercising jurisdiction under Section 482 of the BNSS, this Court is, therefore, required to examine whether custodial interrogation is genuinely indispensable or whether the investigation can effectively proceed without depriving the accused of personal liberty.

10. The material placed on record further discloses that proceedings had earlier been initiated by the State GST Authorities in respect of substantially the same assessment period. According to the petitioners, during those proceedings, searches were conducted and the relevant books of account, invoices, e-way bills, banking records, computers, laptops and other connected records were either seized or examined by the authorities. It is further their case that petitioner No.1 appeared pursuant to statutory notices, cooperated with the investigation and furnished his statement. Thereafter, the DGGI initiated the present proceedings in respect of the same period.

11. The respondent-Department has clarified that the earlier proceedings initiated by the State GST Authorities were under Section 73 of the State

GST Act, dealing with cases not involving fraud, wilful misstatement or suppression of facts, whereas the present proceedings arise under Section 74 of the CGST Act involving allegations of fraud and deliberate tax evasion. It is further contended that the DGGI is independently competent to investigate offences punishable under Section 132 of the Act. This distinction in the statutory scheme is beyond dispute.

12. At the same time, one significant circumstance remains undisputed. During both the earlier proceedings and the present investigation, searches have already been conducted and substantial documentary and electronic evidence relating to the transactions in question has been secured by the authorities. Thus, the primary evidentiary material on which the prosecution rests is already in the custody of the investigating agency.

13. The record further reveals that petitioner No.1 had appeared in response to summons issued under Section 70 of the CGST Act during the earlier proceedings and his statement was duly recorded. Although the Department contends that the petitioners subsequently failed to comply with repeated summons and did not extend full cooperation, it is equally evident that summons have been issued since June, 2024; the petitioners have addressed various communications to the authorities, pursued legal remedies available to them and consistently expressed apprehension of arrest. Before this Court, they have unequivocally undertaken to appear

before the investigating officer whenever required and to cooperate fully with the investigation.

14. Another relevant circumstance is that, pursuant to the Order-in-Original confirming the tax demand, proceedings under Section 74(1) of the CGST Act have also been initiated. It is well settled that adjudication relating to tax liability and criminal prosecution under Section 132 operate in distinct fields and that the pendency of adjudicatory or appellate proceedings does not bar criminal prosecution. At the same time, the determination of tax liability remains subject to the statutory appellate mechanism. Therefore, while the pendency of adjudication cannot impede the criminal investigation, the issue of personal liberty cannot be examined solely from the standpoint of tax recovery.

15. The principles governing arrest have been authoritatively laid down by the Supreme Court in *Joginder Kumar v. State of U.P.*, (1994) 4 SCC 260, wherein it was held that no arrest can be made merely because it is lawful to do so and that the existence of the power to arrest is distinct from the justification for its exercise. The same principle was reiterated in *Arnesh Kumar v. State of Bihar*, (2014) 8 SCC 273, wherein the Supreme Court held that arrest must be founded on necessity and cannot be effected routinely or mechanically. Though rendered in the context of the Code of Criminal Procedure, the constitutional principles safeguarding personal liberty apply with equal force to statutory powers of arrest under special enactments.

16. In *Siddharth v. State of Uttar Pradesh*, (2022) 1 SCC 676, the Supreme Court observed that arrest is not mandatory merely because investigation is pending and that where the accused has cooperated with the investigation and there is no likelihood of absconding or influencing witnesses, unnecessary arrest would offend constitutional guarantees. Likewise, in *Satender Kumar Antil v. CBI*, (2022) 10 SCC 51, the Supreme Court reiterated that arrest should remain an exception, particularly where the investigation can effectively proceed without custodial detention.

17. In *P. Chidambaram v. Directorate of Enforcement*, (2020) 13 SCC 791, while recognising that economic offences constitute a distinct class requiring serious consideration, the Supreme Court nevertheless held that the gravity of the allegations cannot, by itself, justify denial of liberty and that the Court must balance the requirements of investigation with the fundamental right to personal liberty. More recently, the Constitution Bench in *Arvind Kejriwal v. Directorate of Enforcement*, (2025) 1 SCC 1, reiterated that the statutory power of arrest must satisfy the constitutional requirements of legality, necessity and reasonableness and that deprivation of liberty cannot be justified merely because the investigating agency possesses the power to arrest.

18. Similar principles have also been applied in GST prosecutions. In *Tarun Jain v. Directorate General of GST Intelligence*, the Delhi High Court held that where the investigation substantially rests upon documentary

evidence already available with the Department and the accused undertakes to cooperate with the investigation, custodial interrogation may not be warranted merely because the allegations concern fraudulent availment of ITC. Likewise, in *Shravan A. Mehra v. Union of India*, the Karnataka High Court observed that GST offences are predominantly documentary in nature and that the necessity for custodial interrogation must be assessed on the facts of each case. In *Raghav Agrawal v. Directorate General of GST Intelligence*, the Delhi High Court reiterated that arrest in GST matters cannot be treated as a routine investigative tool and that the necessity for custodial interrogation must be independently established.

19. The seriousness of the alleged economic offence is undoubtedly a relevant consideration. Equally important, however, are the constitutional safeguards protecting personal liberty. Pre-trial detention cannot assume the character of punishment before conviction. While considering an application for anticipatory bail, the Court is required to balance the gravity of the accusation and the societal interest in an effective investigation against equally significant considerations, namely, the availability of evidence, the degree of cooperation extended by the accused, the likelihood of abscondence, the possibility of influencing witnesses or tampering with evidence, and, above all, the necessity for custodial interrogation. None of these considerations can be viewed in isolation.

20. The submission of the respondent-Department that custodial interrogation is necessary to trace the money trail, identify fictitious suppliers, ascertain the ultimate beneficiaries and unravel the larger conspiracy cannot be lightly brushed aside. These are undoubtedly legitimate objectives of a criminal investigation. At the same time, the existence of such objectives does not, by itself, establish that custodial interrogation is indispensable. It is not in dispute that summons have been issued to the petitioners since 2024. The petitioners have responded to the summons, pursued legal remedies available under law and have consistently expressed apprehension of arrest. The counter affidavit filed by the respondent indicates that the arrest of the petitioners is not presently contemplated, though it reserves liberty to effect arrest, if circumstances so warrant in future. The continued issuance of summons itself indicates that, at this stage, the investigating agency seeks the petitioners' participation in the investigation rather than their immediate arrest. Before this Court, the petitioners have unequivocally undertaken to cooperate with the investigation and to appear whenever required.

21. Having regard to the fact that the alleged offences are punishable with imprisonment extending to five years, and bearing in mind the settled principles governing arrest in offences punishable with imprisonment of less than seven years, this Court is of the view that the power of arrest cannot be invoked as a matter of course. The object of arrest during investigation is to facilitate a fair and effective investigation and not to inflict punishment before

guilt is established. Equally, it would not be appropriate for the investigating agency to secure the attendance or statement of an accused under the continuing apprehension of arrest and thereafter characterise such statement as voluntary.

22. The statutory power of arrest remains available to the investigating agency. If, during the course of investigation, circumstances subsequently arise necessitating the arrest of the petitioners, it shall be open to the competent authority to exercise such power strictly in accordance with law by recording the requisite reasons and following the procedure prescribed under the statute. Balancing the interests of the investigation with the petitioners' right to personal liberty, this Court is of the considered opinion that interim protection deserves to be extended, without in any manner fettering the statutory discretion of the investigating agency to take appropriate action in accordance with law should subsequent circumstances so justify. It is clarified that the grant of anticipatory bail shall neither preclude nor impede the respondent-Department from exercising its statutory power of arrest in accordance with law, if subsequent facts and circumstances furnish valid grounds for such exercise.

23. In the facts of the present case, the investigation substantially centres around documentary, financial and electronic records which are already in the custody of the authorities. The petitioners are permanent residents; their identities, addresses and business establishments are known to the

Department; there is no material to suggest that they have attempted to abscond or destroy evidence; and they have unequivocally undertaken to cooperate with the investigation. In these circumstances, the interests of the investigation can be adequately safeguarded by directing the petitioners to cooperate fully with the investigating agency and by imposing appropriate conditions to secure their continued participation in the investigation.

24. Insofar as petitioner No.2 is concerned, her plea that she holds only a one per cent partnership interest in the LLP and has no active role in its day-to-day management or financial affairs raises disputed questions of fact, which can only be examined during investigation and, if necessary, at trial. No final opinion on her role can, therefore, be expressed at this stage. Likewise, although the medical condition of petitioner No.1 does not, by itself, constitute an independent ground for grant of anticipatory bail, it remains a relevant circumstance while balancing the competing considerations of personal liberty and investigative necessity.

25. Considering the totality of the circumstances, namely, the predominantly documentary nature of the evidence, the fact that substantial records have already been secured by the investigating agency, the absence of any material indicating a real likelihood of abscondence or tampering with evidence, the willingness expressed by the petitioners to cooperate with the investigation, and the absence of any compelling material demonstrating that custodial interrogation is indispensable at this stage, this

Court is of the considered opinion that the petitioners have made out a fit case for exercise of the discretionary jurisdiction. The interests of justice would be adequately safeguarded by granting anticipatory bail, subject to stringent conditions ensuring their continued cooperation with the investigation and their availability before the investigating agency as and when required.

26. Accordingly, the Criminal Petition is allowed. The petitioners/Accused shall be enlarged on anticipatory bail, subject to the following conditions:

(A) The petitioners/Accused shall surrender before respondent No.2/Apprehending Authority/Authorized Officer, on or before 30.07.2026. Upon such surrender or in the event of arrest, respondent No.2/Authorized Officer/Investigating Officer shall release the petitioners/Accused on bail on execution of personal bonds for a sum of Rs.5,00,000/- (Rupees Five Lakh only) each, with two sureties for a like sum each, to the satisfaction of the said Officer.

(B) The petitioners/Accused shall furnish their complete residential addresses, mobile numbers and other contact particulars to respondent No.2/Authorized Officer/Investigating Officer and shall promptly intimate any change(s) therein.

(C) The petitioners/Accused shall appear before respondent No.2/Authorized Officer/Investigating Officer as and when directed for the purpose of investigation and shall cooperate with the investigation in all respects.

(D) The petitioners/Accused shall not leave India without obtaining prior permission from the jurisdictional Court concerned.

(E) The petitioners/Accused shall not directly or indirectly induce, threaten, influence any person acquainted with the facts of the case, nor shall they tamper with prosecution evidence in any manner whatsoever.

(F) The petitioners/Accused shall strictly comply with all the conditions contemplated under Section 482(2) of the BNSS.

(G) Any willful breach or violation of any of the aforesaid conditions shall render the petitioners liable to appropriate proceedings before the jurisdictional Court, including cancellation of bail, in accordance with the provisions of the BNSS and other applicable law.

27. It is made clear that any observations made herein are confined solely to the adjudication of the present application for anticipatory bail and shall not be construed as an expression on the merits of the case. Pending miscellaneous applications, if any, shall stand closed.

N.TUKARAMJI, J

Date: 16.07.2026

Note: LR copy to be marked.

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