Cri. Bail Application No.3615/2026
CNR No.MHPU01-007795-2026
Moksh Yogesh Oswal
Vs.
Superintendent, Anti Evasion,
CGST, Pune II Commissionerate, Pune

ORDER BELOW EXH.1

This is an application for regular bail under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (for short BNSS). I have heard Ld. Advocate for the applicant/accused and Ld. Advocate for the CGST Department. Perused the record.

2. The accused has been arrested in case No.IV(6)PN/GST-II/AE-VII/251/SRE/25-26 for the offences under Sections 132(1)(c), 132(1)(b), 132(1)(i), 132(5) of the Central Goods and Service Tax Act, 2017 (For short CGST Act.). Basic allegations against the accused are that the investigation of organised GST fraud involving wrongful generation, availment and passing of inadmissible Input Tax Credit (ITC) through a network of fictitious / dummy entities. Various tax invoices generated and circulated without any corresponding supply of goods and services with an intent of facilitating fraudulent availment and passing of ITC. The role of the accused was emerged from the financial records, bank records and other documentary evidence and the investigation revealed that the accused has committed above offences and therefore, he was arrested on 09/06/2026 and he is in judicial custody.

3. As per the applicant/accused, he has not made any offence. His first bail application was rejected by the Ld. Chief Judicial Magistrate, Pune. The offences are punishable up to five years of imprisonment. The investigation is already complete and all documents are with the prosecuting department. He was arrested without communicating grounds of arrest and it is illegal arrest. He has been arrested on the baseless conclusion by the department. He is genuine businessman and filing regular income tax returns. He is not beneficiary of any of the amount in the alleged crime. His further detention in the custody is not required, therefore, he may be released on bail.

4. Ld. Advocate for the applicant/accused while reiterating the grounds discussed hereinabove placed reliance on the Judgment in **Daulat Samirmal Mehta v. Union of India – AIR Online 2021 BOM 516** which is in respect of the case having similar facts and circumstances and the bail was granted. Similarly, Ld. Advocate for the applicant/accused while pressing the same point relied on the Judgments in **Rahul Kamalkumar Jain v. Director General of Goods and Services Tax Intelligence, Nagpur – AIR Online 2024 BOM 288** and **Munavver Ismail Memon v. State of Gujrat – 2022 Gojuris (GUJ)1574**.

5. On the other hand, Ld. Advocate for CGST department opposed the application and submitted that the investigation is in progress. The accused was the mastermind in the offence. If released on bail, he will indulge in similar activities. The department is in process of filing the charge-sheet and therefore, the application be

rejected.

6. It is not disputed that the offences are punishable up to five years of imprisonment and the case of the CGST department is based on documentary transactions which are apparently in their possession. It also appears that the investigation is almost complete. In such case, principle of bail is a rule and jail is exception will weigh in favour of the applicant/accused. Considering the large scale pendency of the cases in Judicial Magistrate First Class Courts, the trial will take its own time to commence and keeping the accused behind bars for indefinite period will not serve any purpose. Hence, I pass following order :

ORDER

1. The application is allowed.
2. On executing personal bond of Rs.25,000/- and surety in the like amount, the applicant/accused **Moksh Yogesh Oswal** be released on bail in Case No.IV(6)PN/GST-II/AE-VII/251/SRE/25-26 for the offences under Sections 132(1)(c), 132(1)(b), 132(1)(i), 132(5) of the Central Goods and Service Tax Act, 2017 registered with Superintendent, Anti Evasion, CGST, Pune II Commissionerate, Pune.
3. The applicant/accused shall not tamper the evidence.
4. The applicant/accused shall not indulge in similar offences while on bail.
5. The applicant/accused shall attend each and every date before the Trial Court unless his absence is excused.
6. The applicant/accused shall furnish his permanent address and mobile number which he shall not change without intimation to the Trial Court.

7. Bail before trial Court.

(Dictated and Pronounced in open Court.)

Digitally signed by PRADIP YESHWANT LADEKAR
Date: 2026.07.18 18:16:51 +0530

Pune. (P. Y. Ladekar)
Date : 18/07/2026 Additional Sessions Judge, Pune.

CERTIFICATE

I affirms that the contents of this P.D.F. file Order are same word for word as per original Order.

Court Name	:	P. Y. Ladekar, District Judge – 2 and Additional Sessions Judge, Pune.
Name of Steno	:	Abhishek Arun Gite (Stenographer Grade - I)
Date of Order	:	18/07/2026
Order signed by Presiding Officer on	:	18/07/2026
Order PDF and Uploaded on	:	18/07/2026