

**IN THE COURT OF THE SPECIAL JUDGE FOR TRIAL OF CASES UNDER
ECONOMIC OFFENCES AT NAMPALLY, HYDERABAD**

Present: **MOHD ABDUL JAVEED PASHA,**
FAC Special Judge for Trial of Cases under
Economic Offences, Hyderabad.

Dated this Monday 29th day of June, 2026.

CrI.M.P.No. 291 of 2026
in
FN.DRI.No. 18 of 2026

BETWEEN:

The Senior Intelligence Officer,
Directorate General of GST Intelligence,
Hyderabad Zonal Unit,
H.No. 1-63/2/212, Plot Nos. 211 & 212, Block-B,
Kavuri Hills, Guttala Begumpet,
Madhapur, Hyderabad - 500033.

.... Petitioner/Complainant

//AND//

Mr. Khasim Ali, Aged 32 years
S/o. Shri. Tayeb Ali,
R/o H. No. 19-1-870/4/a/b,
Backside of Bharat Petrol Pump,
Bahadurpura, Hyderabad - 500064.

... Respondent/Accused

Claim: Petition filed by the petitioner/complainant under section 187(2) of Bharatiya Nagarik Suraksha Sanhita - 2023 seeking police custody of the respondent/accused for a period of (2) days.

This petition is coming for hearing before me on 25.06.2026 in the presence of **Sri. T.V.Subba Rao**, the learned Special Public Prosecutor for the State and **Sri. Tariq Ahmed**, the learned counsel for the respondent/accused upon hearing, this matter having stood over for consideration till this day and the Court made the following:

O R D E R

This petition is filed by the prosecution under section 187(2) of Bharatiya Nagarik Suraksha Sanhita - 2023 seeking police custody of the respondent/accused in F.No. DGGI/INT/INTL/526/2026-Gr-N for a period of (2) days for further investigation.

2. The learned Special Public Prosecutor submitted that the respondent/accused was arrested on 05.06.2026 for masterminding an organized tax evasion syndicate involving filing of GST returns and generation of fake invoices and fake e-way bills in respect of (11) GST firms which are bogus/non-existent entities involved in availing and passing of a fake input tax credit (ITC) of Rs. 31.7 crores without underlying supply of goods or services thereby respondent/accused was arrested for the offences under Section 132(1) clause (b) of the CGST Act, 2017.

The learned Special Public Prosecutor further submitted that the investigation conducted by the department even during the period of judicial custody of the respondent/accused has unearthed fresh incriminating material and voluntary statements of his employee along with data extracted from the electronic devices seized during the search, for which accused needs to be physically confronted with these statements alongside the specific electronic

records, mobile-device data and for unmasking the ultimate beneficiaries/masterminds who were operating the huge fake invoice billing syndicate, hence, the present petition for custody of the respondent/accused further investigation.

3. Having received the notice, the learned counsel for the respondent/accused reported no counter.

4. Heard.

5. Now the point for consideration is,

"Whether is it a fit case to grant police custody of respondent / accused for two days as prayed for by the prosecution?"

POINT:

6. The allegations against the respondent/accused is that the accused created (11) fake firms and have availed ITC to the tune of Rs.31.7 crores and passed on ITC of Rs. 41.4 crores during FY 2025-26 by raising fake invoices without underlying supply of goods or services.

7. The record reveals that the respondent/accused was arrested on 05.06.2026 and remanded to judicial custody on the same day and since then he is in jail. The learned Special Public Prosecutor submitted the petitioner/complainant officials did not had any occasion to interrogate the respondent/accused for the purpose of further investigation in the present case and until the

custody of the respondent/accused is granted to the petitioner/complainant officials, it is not possible to proceed further in the investigation of the case and it is very much essential to interrogate the accused to unmask the ultimate beneficiaries/master minds who were operating huge fake invoice billing syndicate. Hence, petitioner/complainant officials are seeking custody of the respondent/accused for further investigation in this case. The counsel for the respondent/accused reported no counter and no objection in allowing this petition.

8. This court perused the remand case diary and the present application, from the facts and circumstances of the case, and in view of no objection reported by the respondent/accused, this court is of the considered opinion that this petition can be allowed for grant of custody of the respondent/accused for the purpose of further investigation, for a period of one (1) day.

9. **In the result,** petition is allowed and custody of the respondent/accused is granted for a period of one (1) day i.e., from 01.07.2026 11.AM to 02.07.2026 11.AM. However, with the following conditions;

(a) The Senior Intelligence Officer, Directorate General of GST Intelligence, Hyderabad Zonal Unit, shall take custody of respondent/accused from the Central prison, Chenchalguda,

Hyderabad at 11.00 am on 01.07.2026 and shall produce him before this Court at 11.00 am on 02.07.2026.

(b) The Senior Intelligence Officer, Directorate General of GST Intelligence, Hyderabad Zonal Unit, shall not use any third degree or ill-treat the accused during custody.

(c) The Senior Intelligence Officer, Directorate General of GST Intelligence, Hyderabad Zonal Unit, shall permit counsel for respondent/accused, if he chooses and the counsel for the accused may watch the proceedings by sitting at a distance without interfering and without causing any inconvenience to the petitioner/complainant.

(d) The Superintendent, Central Prison, Chenchalguda, Hyderabad is directed to subject the respondent/accused for medical examinations while handing over him for custody and after completion of custody.

Typed to my dictation by the Stenographer Gr.I of II ACB Court, corrected and pronounced by me in the open court on this the 29th day of June, 2026.

Sd/-

**FAC SPL. JUDGE
for trial of cases under Economic Offences,
Hyderabad**

Copy to:

1. The Senior Intelligence Officer, Directorate General of GST Intelligence, Hyderabad Zonal Unit,
2. The Superintendent, Central Prison, Chenchalguda, Hyderabad.
3. The respondent/accused /Counsel for the accused.