

KABR010011582026



**IN THE COURT OF THE PRINCIPAL DISTRICT AND
SESSIONS JUDGE, BENGALURU RURAL DISTRICT,
BENGALURU**

Present:

Smt.B.S. REKHA., B.A.(LAW), LL.M.
Principal District & Sessions Judge
Bengaluru Rural District,
Bengaluru.

Dated this the 17th day of March, 2026

Criminal Misc.No.428/2026

Petitioner: Rakesh Hanuman Prasad Garg,
S/o Hanuman Prasad Garg,
Aged about 46 years,
Proprietor of:
M/s. Rashi Sponge Iron Unit,
Sri Ram Garden,
Near Suchitra Circle,
Kompally, Medchalmalkajgiri,
Telangana-500 100.

(By Sri. Rakshith R., Advocate)

-VERSUS-

Respondent: 1. The State by Kadugodi Police.
2. Karnataka CID, Bengaluru.

(By learned Public Prosecutor)

ORDER

The learned counsel for petitioner has filed this petition U/S.482 of Bharatiya Nagarik Suraksha Sanhita, 2023 (hereinafter called as BNSS, 2023, for convenience) praying for anticipatory bail on behalf of petitioner in Crime No.633/2025 of Kadugodi Police Station alleging the offences punishable under Ss.318(2), 318(4), 336(2), 336(3), 338, 339, 340(2) & 61(2) of Bharatiya Nyaya Sanhita, 2023 (hereinafter called as BNS, 2023 for convenience).

2.1. The case of prosecution is stated in the bail petition. It is further stated in the petition that the defacto complainant without making proper preliminary enquiry has filed a complaint against this petitioner which has no basis. The petitioner is in the present business from past 6 years and is doing a valid and legal business which is dealing as a sponge iron in Hyderabad. The petitioner had originally purchased the

raw materials from M/s. Susheel Enterprises and also booked transportation logistics for supply of the same. The petitioner has not violated any of the GST norms till date and filed income tax returns for ₹.6 Crores yearly. The petitioner is a bonafide purchaser from M/s. Susheel Enterprises and it is submitted that M/s. Susheel Enterprises have played a fraud. The petitioner and his entity has developed a solid reputation in the said business. There is no allegation of forgery or fraud at the instance of petitioner or his Company, but, the allegation is only against petitioner No.1.

2.2. It is further contended that the petitioner is a reputed businessman and is a reputed person in the locality. The petitioner undertakes to assist the Investigating Officer during the course of investigation. The petitioner has no criminal antecedents and is a law abiding citizen. The petitioner is ready and willing to abide by the conditions imposed by this court. The petitioner is ready and willing to furnish surety to the

satisfaction of this court. Hence, prayed for allowing the bail petition.

3. The Learned Public Prosecutor has filed detailed objections to the petition, wherein she has narrated the entire facts of case in short and contended that already investigation is commenced. There is *prima-facie* case against the petitioner. If petitioner is granted with anticipatory bail, there is every chance of tampering with the witnesses, hampering the investigation and committing similar offences. Hence, prayed for rejection of bail petition. Along with objections, IO report is furnished.

4. Heard arguments of both sides.

5. From the above facts, the points that arise for consideration are:-

1. *Whether the petitioner is entitled for anticipatory bail?*

2. *What order?*

6. Findings of this Court on the above points are as under:-

Point No.1: In ***Affirmative***;

Point No.2: As per final order for the following:-

REASONS

7. **Point No.1**:- One Nataraja D.G., S/o Gangaiah has lodged complaint on 18.12.2025 at 6.00 p.m., which is registered in Crime No.633/2025 alleging the offences punishable under Ss.318(2), 318(4), 336(2), 336(3), 338, 339, 340(2) & 61(2) of BNS, 2023.

8.1. It is stated in the complaint that on 10.11.2025 the complainant upon the directions of Addl. Commissioner (Enforcement), South Bengaluru had conducted inspection of M/s. Sushil Enterprises, GST No.29COEPG6005H1Z3 located at site No.2, Nelamangala, Prashanth Layout, Kodigehalli, Bengaluru-67 to verify the genuineness of the business and the premises. During the visit, the complainant

found that there was no Company existed at the specified address.

8.2. It is further alleged that when the complainant enquired the owners of the said property i.e. Smt.Sharada M. and her husband Sri Manjunath regarding the GST registration of M/s. Sushil Enterprises at their site, they stated that they have no knowledge of any such Company nor do they know any individual as Sushil Gomens. When the complainant reviewed the documents uploaded to the GST portal, he found that an e-stamp paper dated 09.04.2025 was created and a fake rental agreement of the property owned by Smt. Sharada M. The complainant also found that the accused had altered the details on the e-stamp and used a forged electricity bill bearing R.R. No.7ELGK27229 to obtain the GST registration on 28.04.2025 under the jurisdiction of the Bengaluru East Commissionerate, Division-7, AED-7.

8.3. It is further alleged that M/s. Sushil Enterprises had claimed another fake entity viz., M/s. R.K. Enterprises with GST No.29BWMPBO375G1ZI and allegedly created fake tax invoices. They had claimed bogus input tax credit (ITC) of ₹.16.33 Crores without any actual movement of goods and was then illegally transferred to M/s. Supreme Enterprises and M/s. Rashi Steel Traders. The accused persons had caused totally loss of ₹.16.4 Crores to the Government. Now, only M/s. Rashi Steel Traders remained active and the GST registrations of the other fake entities was cancelled. The complainant has alleged that several individuals conspired to create these shell companies with the deliberate intent of committing financial fraud and cheating the Government. Hence, prayed for taking suitable action against the accused persons.

9. The offences alleged are non-bailable in nature and the petitioner is having apprehension of his arrest, which appears to be genuine.

10. The petitioner is arrayed as accused No.5. It is submitted that the petitioner has not violated any of the GST norms till date and has filed income tax returns of ₹.6 Crores yearly. The petitioner is a bonafide purchaser from M/s. Susheel Enterprises and M/s. Susheel Enterprises has played a fraud. It is also submitted that there is no allegation of forgery or fraud at the instance of the petitioner or his Company, but, the allegation is against accused No.1.

11. However, the alleged offences are not punishable with death or imprisonment for life.

12. The petitioner is ready to abide by the terms and conditions that may be imposed by this Court for his release. The apprehension of learned Public Prosecutor that tampering and threatening prosecution witnesses, commission of similar offences and abscondence of petitioner could be safeguarded by imposing suitable conditions.

13. For the above reasons, this Court holds that petitioner is entitled for anticipatory bail with some suitable conditions. Accordingly, the **point No.1** is answered in the ***Affirmative***.

14. **Point No.2:-** In view of findings on point No.1, this Court proceeds to pass the following:-

ORDER

The bail petition filed under Section 482 of BNSS, 2023 is hereby ***allowed***.

Anticipatory bail is granted to the petitioner. The respondent-Police is hereby directed to release the petitioner on bail in the event of his arrest for the offences punishable Ss.318(2), 318(4), 336(2), 336(3), 338, 339, 340(2) & 61(2) of BNS, 2023 registered in Crime No.633/2025 of respondent police i.e., Kadugodi Police Station, Bengaluru Rural District, subject to following conditions:-

1. The petitioner shall execute personal bond for a sum of ₹.2,00,000/- (Rupees Two Lakhs only) with a surety for like-sum to the satisfaction of concerned Magistrate Court/arresting authority.

2. He shall not threaten or tamper with the prosecution witnesses directly or indirectly.
3. He shall not commit similar offences.
4. He shall appear before Investigating Officer, as and when called for investigation during the reasonable hours of the day.
5. He is hereby directed to appear before the concerned Magistrate within the period of 30 days from the date of this order to execute the personal bond and surety bond and also appear before the Investigating Officer.

If any of these conditions are violated, then the bail bond will be automatically cancelled.

(Dictated to the Stenographer, transcribed and typed by her, corrected, print out taken, signed and pronounced by me in the open Court on this the 17th day of March, 2026)

(B.S. REKHA)

Prl. District & Sessions Judge,
Bengaluru Rural District,
Bengaluru.