



Cri. Bail Application No.3464/2026

CNR No.MHPU01-007435-2026

Anup Tanka Bahadur Shrestha

Vs.

The State of Maharashtra

Through Intelligence Officer CGST

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. P. P. for the CGST Department. Perused the record.

2. Brief facts for the purpose of deciding the instant application are that the F.I.R. No.DGGI/INT/INTL/2598/2025-Gr C-O/o ADG-DGGI-ZU-PUNE for the offences under Sections 132(1)(a), 132(1)(d) of the Central Goods and Service Tax Act, 2017 (for short CGST Act) registered by CGST department through its Intelligence Officer and the accused was arrested on 31/01/2016. He is in Judicial custody. Allegations against the accused are that the accused with well devised plan and organisational set up played an active role in the operation and facilitation of betting activities conducted through 1XBET online money gaming platform by using electronic and digital means and through it collected the sales tax but not deposited in public exchequer and therefore, the accused was arrested in this crime. The first bail application was filed before the Chief Judicial Magistrate, Pune which has been rejected.

3. As per the accused his arrest is illegal because notice under Section 35 of the BNSS was not served on him though the offences

are punishable for duration less than seven years. There was no financial recovery or bank recovery from his account. There is nothing on record which shows that he was working for the company in question. Already Gautam Buddha Nagar police have registered F.I.R. for the same incident for which the offences are under the Bharatiya Nyaya Sanhita, 2023 (for short BNS), the Public Gambling Act and the I.T. Act and therefore, separate offence for CGST violation cannot be filed. He was not beneficiary of any amount. The charge-sheet is already filed in the Court. He is in custody for more than five months and therefore, bail may be granted. He is ready to abide by any conditions.

4. Ld. Advocate for the accused while reiterating the grounds submitted that in the offences under Section 132 of the Act the Hon'ble Supreme Court in **Vineet Jain v. Union of India - Criminal Appeal No.2269 of 2025 (Arising out of S.L.P (Criminal) No.4349 of 2025 decided on 28/04/2025** observed that, "*In this type of cases in normal course, before the Trial Courts, the accused should get bail unless there are some extra ordinary circumstances.*" Then Ld. Advocate relied on the Judgment in **Satender Kumar Antil v. Central Bureau of Investigation – MA No.2034 of 2022 IN MA No.1849 of 2021 IN Special Leave Petition (Crl.) No.5191 of 2021** wherein it is observed that, "*When the offences are punishable up to seven years, notice under Section 35(1)(b) of the BNSS should be given and arrest shall not be undertaken unless it is absolutely warranted.*" Then in **The State (NCT) of Delhi v. Khimji Bhai Jadeja – Criminal Appeal No. of 2026 - @ Special Leave Petition (Criminal) No.9198 of 2019** certain test for not having multiplicity of proceedings for same

transaction have been explained and in **Shweta Hamir Jadeja v. State of Gujarat – R/Criminal Misc. Application No.13538 of 2020** which basically talks of ground of bail after filing of charge-sheet.

5. On the other hand, Ld. Advocate for the respondent submitted that the offences under BNSS are different than under GST Act. The GST office at Pune has the jurisdiction of the cases all over the country. Therefore, separate prosecution for violation of GST has been filed and the accused cannot ask for clubbing it with a case of cheating which is filed by some individual. Further Ld. Advocate submitted that already a proper notice as per the provisions of GST Act was served on the accused, his wife was well informed with the reasons and ground of arrest and the notices produced before the Court shows that elaborated reasons have been informed to the accused and therefore, there is no question of any non-compliance of statutory provision before arrest of the accused. Further Ld. Advocate submitted that already first bail application of this accused was rejected. This accused was part of a syndicate which was earning by online gaming activities and crores of rupees of tax though collected but not deposited with the Government. Therefore, the accused should not be granted bail.

6. Undisputedly the offence is punishable up to imprisonment less than seven years. It is settled principle that the bail is a rule and jail is an exception. Even the Judgment relied upon by the accused in Veent Jain (Supra) case indicates that the Hon'ble Apex Court has observed that in this type of cases normally there should be a bail before the Trial Court unless there are some extraordinary circumstances. In the instant case, the prosecution has not shown

any extraordinary circumstances which would warrant accused's further incarceration. The another factor is the large scale pendency of criminal cases before the Ld. Chief Judicial Magistrate, Pune and the trial is not likely to commence in near future. Therefore, by imposing certain terms and conditions, the accused can be released on bail. Hence, I pass following order :

ORDER

1. The application is allowed.
2. On executing personal bond of Rs.50,000/- and surety in the like amount, the applicant/accused **Anup Tanka Bahadur Shrestha** be released on bail in Case No.DGGI/INT/INTL/2598/2025-Gr C-O/o ADG-DGGI-ZU-PUNE for the offences under Sections 132(1)(a), 132(1)(d) of the Central Goods and Service Tax Act, 2017 registered with the CGST, Pune Maharashtra.
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 presence 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. The accused shall take prior permission of the trial Court before leaving the country, if he possesses a passport.
8. Bail before Ld. Chief Judicial Magistrate, Pune Court.

(Dictated and Pronounced in open Court.)

Pune.

Date : 07/08/2026

(P. Y. Ladekar)

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	:	07/08/2026
Order signed by Presiding Officer on	:	10/08/2026
Order PDF and Uploaded on	:	10/08/2026