

IN THE COURT OF THE PRINCIPAL DISTRICT AND SESSIONS JUDGE, TIRUCHIRAPPALLI

**Present: Thiru. M. Christopher, B.A., B.L.,
Principal District and Sessions Judge,
Tiruchirappalli**

Thursday, the 4th day of June 2026
Crl. M.P. No. 1945 / 2026

Mohammed Nihal, aged 23/26, S/o.Zakir hussain

...Petitioner

Vs.

Investigating Officer,
Additional Assistant Director,
DGGI, Trichy.
(Cr.No. DGGI/INV/GST/2708/2025-Gr C-O/o-DGGI-
RU, TRICHY)

...Respondent

This petition coming before me for hearing, on this day, in the presence of Thiru. S.Muthumalairaja, Special Public Prosecutor for the State and of advocate Thiru. S. Rajatamilarasu, for the petitioner and after hearing both sides and considering these necessary materials, this court today passed the following:-

ORDER

It is an application for bail filed u/s.483 of the Bharatiya Nagarik Suraksha Sanhita, 2023.

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FIR was registered for the offences u/s. 132(1)(b), 132(1)(c), 132 (1)(i) of the Central Goods and Services Tax Act. The petitioner has been in judicial custody from 16.02.2026 onwards. The occurrence happened on 2022-2023 to 2025-2026.

According to the learned counsel for the petitioner, the petitioner is an innocent and he has not committed any such offence and he has been falsely implicated in this case and at the time of tax evasion, the petitioner is a college student and other owners have not been examined by the respondent police and the property were recovered from the petitioners and hence, prays to enlarge the petitioner on bail.

On the other hand, the learned Special Public Prosecutor by filing a counter contended that on investigation, it has found that 485 entities are the beneficiary of fake invoices issued by the petitioner in 45 fake entities and further investigation is need in this

regard and the case is still under the fragile stages of investigation and objected to enlarge the petitioner on bail.

Both sides heard. Records perused. On perusal of records would show that the petitioner was engaged in Input Tax Credit Fraud with a difference of Rs.5 Crores by issuing fake invoices without underlying supplies, creating fake rental agreements, and premises without stock or operations and it is found and declared that the premises were non existent and some locations had no business activities, which would cause loss to the Government to the tune of Rs.6,36,06,627/-. Considering the overt act against the petitioner and also, the submissions of the respondent that they have to file this bail petition before the jurisdictional court and the petitioner shall file a bail application before the regular court, this court is not inclined to grant bail to the petitioner at this stage. Hence, the application for bail is dismissed.

Pronounced by me, in the open court, on this the 4th day of June 2026.

Principal District and Sessions Judge,
Tiruchirappalli.

Copy to:

1. The Petitioner through petitioner's counsel.
2. The Judicial Magistrate No. I, Tiruchirappalli.
3. The Investigating Officer, Additional Assistant Director, DGGI, Tiruchirappalli.