2026:CGHC:4195

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

MCRCA No. 1990 of 2025

Sagar Jumnani S/o Gurmukh Jumani Aged About 30 Years R/o House No. 153, Deepak Nagar, Durg, District- Durg Chhattisgarh

... Applicant

versus

State Of Chhattisgarh Through Deputy, Commissioner Of State Tax (Biu), Nawa Raipur Division Gst Bhawan, Sector- 19, Nawa Raipur, Atal Nagar, District- Raipur (C.G.)

... Non-applicant

For Applicant	:	Mr. Kabeer Kalwani, Advocate
For State/ Non-applicant	:	Mr. Priyank Rathi, G.A.

Hon'ble Shri Ramesh Sinha, Chief Justice

Order on Board

23/01/2026

1. This first anticipatory bail application under Section 482 of the Bhartiya Nagarik Suraksha Sanhita, 2023 has been filed by the applicant, who is apprehending his arrest in connection with Case No. Arr.03/2025 registered at Police Station – Deputy Commissioner, State Tax, BIU, Nawa Raipur Division, District-Raipur C.G for the offences punishable under Sections 132 Sub-

Section (1) Clause (a) read with Section 132 Sub-Section (5) of Chhattisgarh Goods and Service Tax Act, 2017.

2. Brief facts of the case are that The prosecution alleges that Gurmukh Jumnani, the father of the applicant, has been illegally manufacturing gutkha under the brand name "SITAR" at two factories in Durg and Rajnandgaon. This clandestine operation is claimed to have caused a loss of ₹22.24 crore in taxes and cess to the public exchequer. A statement by Jitendra Shadani claims that the applicant and his father were running a total of nine factories between 2021 and 2025. Based on this, the applicant is said to fall under Section 132(1)(a) read with Section 132(5) of the Chhattisgarh GST Act, 2017, and is allegedly punishable under Section 132(1)(i), since the evaded amount exceeds ₹5 crore. The allegation specifically against the applicant is that he operates a business under "**Komalfood Product" in Konri, Durg**, where a **large quantity of SITAR gutkha** manufactured by his father was found. Additionally, the **cutting of areca nuts (supari)** for gutkha production allegedly took place in his father's factory premises.

3. Learned counsel for the applicant submits that the applicant, who runs a separate business under the name "Komalfood Product" at Konri, Durg, has been falsely implicated in this case due to personal animosity by Jitendra Shadani, and neither he nor his father, Gurmukh Jumnani, has committed any offence punishable

with death or life imprisonment. The exact quantum of alleged tax and cess evasion can only be determined through statutory assessment, which is appealable, making arrest at this stage unwarranted and violative of his constitutional rights. It is further submitted that the applicant has fully cooperated with the investigation, including searches and summons under Section 70 of the CGGST Act, and there is no risk of evidence tampering. The applicant is willing to abide by all conditions imposed by this Court, including furnishing personal bond, appearing as required, and not tampering with evidence or influencing witnesses.

4. On the other hand, learned State counsel, appearing for the non - applicant/State, opposes the prayer for grant of anticipatory bail. He further submitted that the applicant and his father, Gurmukh Jumnani, are alleged to have clandestinely manufactured gutkha under the brand name “SITAR” at multiple factories, causing a loss of over ₹22.24 crore to the public exchequer, and that the applicant is personally implicated as a large quantity of SITAR gutkha was allegedly found at his business premises, “Komalfood Product,” in Konri, Durg. It is further submitted that the accused and his father reportedly operated nine factories between 2021 and 2025, and the processing of areca nuts (supari) for gutkha production took place in the father’s factory, establishing the applicant’s connection with the alleged evasion. It is further contended that the matter falls under Section 132 of the CGGST Act, 2017, involving evasion of tax exceeding ₹5 crore, and there

exists a potential risk that the applicant, if not restrained, may tamper with evidence or influence witnesses.

5. I have heard learned counsel for the parties and perused the materials available on record.

6. From the material collected thus far, it appears that After considering the submissions of both the applicant and the State, this Court finds that the alleged offence under Section 132 of the GST Act, 2017 is **not punishable with death or life imprisonment**, and the maximum sentence prescribed is five years. The applicant has **fully cooperated** with the investigation, and there is no likelihood of tampering with evidence or influencing witnesses. Considering the applicant's **willingness to abide by all conditions imposed by the Court**, including furnishing personal bond, regular appearance, and non-interference with evidence or witnesses therefore, I am inclined to grant anticipatory bail to the Applicant.

7. Accordingly, the instant MCRCA is **allowed** and it is directed that in the event of arrest of the applicant – **Sagar Jumnani**, on executing a personal bond and one surety in the like sum to the satisfaction of the arresting Officer/competent CGST authority, he shall be released on bail on the following conditions:-

(a) The applicant shall not directly or indirectly make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such fact to the Investigating Officer or the competent GST authority.

(b) The applicant shall not act in any manner which will be prejudicial to a fair and expeditious GST investigation.

(c) The applicant shall appear before the Investigating Officer / competent GST authority on each and every date on which his presence is required, and shall thereafter appear before the concerned Court as and when called during the course of proceedings.

(d) The applicant and the surety shall submit a copy of their Aadhaar cards along with coloured postcard-size photographs having the printed Aadhaar numbers, which shall be verified by the concerned Court / authority.

(e) The applicant shall not involve himself in any offence of similar nature in future.

Sd/-

(Ramesh Sinha)
Chief Justice

Arpan