

GAHC010243862025



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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : AB/2615/2025

SHRI GOUR CHANDRA SAHA
PARTNER IN M/S BALAJI CONCAST AND M/S BALAJI STEEL ROLLING
MILLS, TIDC PLOT, BODHJUNG NAGAR, INDUSTRIAL COMPLEX,
/GROWTH CENTRE, KHEYERPUR, WEST TRIPURA, AGARTALA-799008,
AGED ABOUT 65 YEARS.
SON OF LATE GOPAL CHANDRA SAHA, RESIDENT OF 007, BANAMALIPUR,
WARD NO. 15, NEAR LAL BAHADUR CLUB, PP- MADHYA BANAMALIPUR,
SUB-SADAR, AGARTALA PART, WEST TRIPURA, TRIPURA- 799001.

VERSUS

THE UNION OF INDIA AND 2 ORS.
REPRESENTED BY THE SENIOR INTELLIGENCE OFFICER, DIRECTORATE
OF GENERAL OF GOODS SERVICE TAX, INTELLIGENCE, GUWAHATI
ZONAL UNIT, HOUSE NO. 77, RUPKONWAR JYOTI PRASAD AGARWAL
ROAD, OPP. SRIMANTA SANKARDEVA KALAKSHETRA, P.O. PANJABARI,
GUWAHATI-781 03

2:ADDITIONAL DIRECTOR GENERAL

DIRECTORATE OF GENERAL OF GOODS SERVICE TAX
INTELLIGENCE
GUWAHATI ZONAL UNIT
HOUSE NO. 77
RUPKONWAR JYOTI PRASAD AGARWAL ROAD
OPP. SRIMANTA SANKARDEVA KALAKSHETRA
P.O. PANJABARI
GUWAHATI 781 037.

3:THE SENIOR INTELLIGENCE OFFICER

DIRECTORATE OF GENERAL OF GOODS SERVICE TAX

INTELLIGENCE
GUWAHATI ZONAL UNIT HOUSE NO. 77
RUPKONWAR JYOTI PRASAD AGARWAL ROAD
OPP. SRIMANTA SANKARDEVA KALAKSHETRA
P.O. PANJABARI
GUWAHATI-781 03

Advocate for the Petitioner : DR. ASHOK SARAF, B SARMA, MR P K BORA, MR S J SAIKIA, MR. N N DUTTA, MR P BARUAH, MR S K AGARWAL

Advocate for the Respondent : SC, GST,

BEFORE
HON'BLE MR. JUSTICE N. UNNI KRISHNAN NAIR
ORDER

06/11/2025

Heard Dr. Ashok Saraf, learned Senior counsel assisted by Mr. B Sarma, learned counsel for the applicant and Mr. S C Keyal, learned Standing counsel, DGGI, appearing for the respondents.

2. The present application under Section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023, has been instituted praying for grant of pre-arrest bail to the applicant, **Shri Gour Chandra Saha**, in connection with Case No. DGGI/INT/INTL/650/2023, pending before the Court of learned Chief Judicial Magistrate, Kamrup (Metro) at Guwahati.

3. Dr. Saraf, learned Senior counsel for the applicant, at the outset, has submitted that pertaining to the same very case, a co-accused, who is also a partner in the firms involved, was placed under arrest on 16.10.2025, instituted an application being Bail Appln. No. 3440/2025 praying for being enlarged on regular bail and this Court upon considering the materials coming on record was pleased vide order dated 24.10.2025 to enlarge the co-accused, Mukesh Agarwal, on regular bail with conditions as set out in the order.

4. Dr. Saraf, learned Senior counsel for the applicant, submits that the present applicant is also alleged to be involved in the commission of the same offence as alleged against said

Mukesh Agarwal, applicant in Bail Appln. 3440/2025 and accordingly, he submits that this Court would be pleased to grant pre-arrest bail to the applicant, herein, with conditions, as may be deemed fit by this Court.

5. Mr. S C Keyal, learned Standing counsel, DGGI, has submitted that the present application seeking pre-arrest bail would not be maintainable and in support of his such contention, he has placed reliance on the following decisions of the Hon'ble Supreme Court:

(i) Mohammed Rasal.C and Another Vs. State of Kerala and Others, reported in 2025 LiveLaw (SC) 884; and

(ii) Jagdeo Prasad Vs. State of Bihar, reported in 2025 O Supreme (SC) 1763.

6. Responding to the said submissions, Dr. Saraf, learned counsel for the applicant submits that the said decisions would have no application with regard to the issue arising in the present pre-arrest bail application and submits that this Court would have the jurisdiction to consider the present application.

7. I have heard the learned counsel for the parties and also perused the materials brought on record.

8. Considering the submissions advanced by the learned counsel for the respondents, touching upon the jurisdiction of this Court to consider the present pre-arrest bail application, this Court is of the considered view that the said issue would require a detailed hearing.

9. However, considering the fact that this Court had already enlarged the co-accused on regular bail, this Court is of the considered view that the applicant, **Shri Gour Chandra Saha**, is required to be enlarged on interim pre-arrest bail, in connection with Case No. DGGI/INT/INTL/650/2023, on furnishing a bail bond of Rs.1,00,000/- (Rupees One Lakh) only, with 2 (two) sureties of the like amount to the satisfaction of the arresting authority, subject to the following conditions:

(i) The applicant, herein, shall appear before the respondent No. 3, on or before 17.11.2025 and have his statement recorded in the matter;

(ii) The applicant, herein, shall appear before the Investigating Officer, as and

when so required by the Investigating Officer;

- (iii) The applicant, herein, shall not directly or indirectly make any inducement, threat, or promise to any person who may be acquainted with the facts of the case, so as to dissuade such person from disclosing such facts before the Investigating Officer or to any Court;
- (iv) The applicant, herein, shall provide his contact details including photocopies of his Aadhar Card or Driving License or PAN Card, mobile number and other contact details before the Investigating Officer;

10. Registry to list this matter again on **12.12.2025**, on which date, the case diary shall be produced by Mr. S C Keyal, learned Standing counsel, DGGI.

JUDGE

Comparing Assistant