

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CRIMINAL MISC.APPLICATION (FOR ANTICIPATORY BAIL) NO. 4107
of 2026****With****R/CRIMINAL MISC.APPLICATION NO. 4117 of 2026****=====**
SHRI VISHNU LALCHAND CHAURASIYA (DIRECTOR TO VLC
INDUSTRIES INTERNATIONAL(I) LIMITED**Versus****UNION OF INDIA & ANR.**
=====**Appearance:****CHIRAG A PRAJAPATI(8468) for the Applicant(s) No. 1****MR PRADIP D BHATE(1523) for the Respondent(s) No. 1****MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 2**
=====**CORAM: HONOURABLE MR.JUSTICE SANJEEV J.THAKER****Date : 11/08/2026****ORAL ORDER**

By and large, it is the case of respondent No.2 that the applicant/s has availed and utilized fake Input Tax Credit (ITC), without any actual supply of goods, and had never carried out any business from their registered premises.

However, learned advocate for the applicant/s submits that the applicant/s possesses all relevant documents, including purchase invoices, bills and transport receipts, to substantiate the transaction and identify the goods in question. It is further submitted that the applicant/s shall cooperate in the investigation.

It is jointly submitted that the issue involved in the present matter/s is pending before the Hon'ble Apex

Court for adjudication and the matters regarding the same will be coming on 14.08.2026.

It is noted that there are other similarly situated persons who are protected by the Coordinate Bench of this Court, which is confirmed by the learned advocates for the respective parties.

In view of above, **notice** returnable on 27.08.2026. Till then, no coercive steps to be taken against the applicant/s.

Direct service is permitted.

M.H. DAVE/27-28

(SANJEEV J.THAKER,J)