

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CRIMINAL MISC.APPLICATION (FOR REGULAR BAIL - BEFORE
CHARGESHEET) NO. 6120 of 2025**

=====

RAVI JAYANTILAL PATEL
Versus
STATE OF GUJARAT & ORS.

=====

Appearance:

MR N.D.NANAVATY, SR.ADVOCATE with MR HARDIK P MODH(5344) for
the Applicant(s) No. 1

MR TIRTH NAYAK for MR ANKIT SHAH(6371) for the Respondent(s) No. 2,3
MR ADITYA JADEJA, APP for the Respondent No.1

=====

CORAM:HONOURABLE MR. JUSTICE M. R. MENGDEY

Date : 25/03/2025

ORAL ORDER

1. Rule. Learned APP waives service of Rule on behalf of the Respondent State.
2. The Applicant has filed this Application under Section 483 of the Bharatiya Nagarik Suraksha Sanhita (BNSS) for enlarging the Applicant on Regular Bail in connection with File No.DGGI/AZU/Gr.C/12(4)21/2024-25 at Ahmedabad under the provisions of Central Goods and Service Tax Act.
3. Heard learned Advocate for the Applicant and learned APP for the Respondent – State.
4. Learned Advocate for the Applicant has submitted that the Applicant has good reputation in the society and no useful purpose would be served by keeping the applicant in jail for indefinite period. It is further contended that the applicant is ready and willing to abide by all the conditions that may be

imposed by this Court if released on bail.

5. Per contra, learned APP has vehemently opposed the present application for grant of regular bail. Learned APP submitted that looking to the nature and gravity of offence, this Court may not exercise the discretion in favour of the applicant and the application may be dismissed.

5.1 Learned advocate Mr.Tirth Nayak for the respondent No.2 has opposed the present application contending that the applicant had entered into clandestine transactions and had taken the advantage of the Input Tax Credit worth Rs.14,20,91,677/-. He therefore submitted to dismiss the present application.

5.2 Learned advocate for the respondent No.2 has filed an affidavit-in-reply which is ordered to be taken on record.

6. Heard learned advocates for the respective parties and perused the record. As per the case of prosecution the present applicant is alleged to have entered into the fictitious transaction with several firms and had taken the advantage of Input Tax Credit worth Rs.14,20,91,677/-. Admittedly, out of the said amount, the applicant has deposited the amount of Rs.12,06,50,000/-. Learned senior advocate appearing for the applicant also makes a statement at the bar that the applicant is also ready to deposit the outstanding amount and the Demand Daft for the said amount is also ready with him, which shall be deposited with the Registry of this court during the course of day. Considering the same, the application deserves consideration.

7. This court has considered the following aspects:

(a) As per catena of decisions of Hon'ble Supreme Court, there are mainly 3 factors which are required to be considered by this court i.e. prima facie case,

availability of Applicant accused at the time of trial and tampering and hampering with the witnesses by the accused.

(b) That the learned Advocate for the Applicant has submitted that the Applicant Accused is not likely to flee away.

(c) That the Applicant is in custody since 5.3.2025.

(d) The law laid down by the Hon'ble Apex Court in the case of **Sanjay Chandra v. C.B.I. Reported in (2012) 1 SCC 40.**

8. Having heard the learned Advocates for the parties and perusing the record produced in this case as well as taking into consideration the facts of the case, nature of allegations, gravity of accusation, availability of the Applicant Accused at the time of Trial etc. and the role attributed to the present Applicant accused, the present Application deserves to be allowed and accordingly stands allowed. This Court has also gone through the aforesaid File number and police papers and also the earlier order passed by the learned Sessions Court where the learned Sessions Judge has disallowed the bail Application at initial stage. The Applicant Accused is ordered to be released on bail in connection with the aforesaid File number on executing a personal bond of Rs.10,000/- with one surety of the like amount to the satisfaction of the trial Court, subject to the following conditions that the applicant shall:

(a) not directly or indirectly make any inducement, threat or promise to any person acquainted with the fact of the case so as to dissuade him from disclosing such facts to the Court or any Police Officer or tamper with the evidence.

(b) maintain law and order and not to indulge in any criminal activities.

(c) furnish the documentary proof of complete, correct and present address of residence to the Investigating Officer and to the Trial Court at the time of

executing the bond and shall not change the residence without prior permission of the trial Court.

(d) provide contact numbers as well as the contact numbers of the sureties before the Trial Court. In case of change in such numbers inform in writing immediately to the trial Court.

(e) file an affidavit stating his immovable properties whether self acquired or ancestral with description, location and present value of such properties before the Trial Court, if any.

(f) mark presence before the concerned Police Station once in a month for a period of six months between 11:00 a.m. and 2:00 p.m..

(g) not leave India without prior permission of the Trial Court.

(h) surrender passport, if any, to the Trial Court within a week. If the Applicant does not possess passport, shall file an Affidavit to that effect.

(i) deposit the remaining amount before the Registry of this court by Demand Draft and it will be open for the respondent authority to withdraw the said amount.

9. Bail bond to be executed before the Trial Court having jurisdiction to try the case. It would be open for the Trial Court concerned to give time to furnish the solvency certificate if prayed for.

10. If breach of any of the above conditions is committed, the Trial Court concerned will be free to issue warrant or take appropriate action according to

law. The Authorities will release the Applicant forthwith only if the Applicant is not required in connection with any other offence for the time being.

11. At the trial, the concerned trial Court shall not be influenced by the *prima facie* observations made by this Court in the present order.

12. Rule is made absolute. Direct service permitted.

Manshi

(M. R. MENGDEY,J)