IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CRIMINAL MISC.APPLICATION (FOR SUCCESSIVE ANTICIPATORY BAIL) NO. 6905 of 2026

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DHARMESHBHAI MANHARBHAI GANDHI
Versus
STATE OF GUJARAT

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Appearance:
MR SS SAIYED(3690) for the Applicant(s) No. 1
MR J K SHAH ADDITIONAL PUBLIC PROSECUTOR for the Respondent(s) No. 1

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CORAM:**HONOURABLE MR. JUSTICE NIRZAR S. DESAI**

Date : 17/04/2026

ORAL ORDER

1. Heard learned advocate Mr. S. S. Saiyed appearing for the applicant and learned Additional Public Prosecutor Mr. J. K. Shah appearing for the respondent–State.

2. Rule. Learned Additional Public Prosecutor Mr. J. K. Shah waives service of rule on behalf of the respondent – State.

3. By way of this successive application for anticipatory bail under Section 482 of BNSS,

2023, the applicant is seeking anticipatory bail in respect of an FIR registered on 19.10.2022 with DCB Police Station, Surat, by Y.G. Girnar Police Sub-Inspector under Sections 409, 419, 465, 467, 468, 471, 120B and 34 of the Indian Penal Code. As per the FIR, the present applicant viz. Dharmeshbhai Manharbhai Gandhi, though not named in the FIR, is alleged to be involved, wherein certain persons, by using fake documents, opened dummy firms for GST registration, opened bank accounts in the name of those firms, and thereafter carried out illegal trading, availed illegal input tax credit on the basis of fake transactions, and executed huge transactions using such fake bills, thereby committing financial irregularities and causing loss to the Government by filing GST returns in respect of false transactions which had never taken place. As per the FIR, loss has been caused to the Government on account of the aforesaid financial transactions by claiming false input tax credit to the tune of Rs. 487 crores on the basis of bogus bills worth Rs. 2706 crores.

4. Pursuant to the registration of the FIR, the petitioner, for the first time, filed an application for anticipatory bail being Criminal Misc. Application No. 9947 of 2023. However, the same was withdrawn vide order dated 12.06.2023.

5. Thereafter, after almost three years, the present successive application for anticipatory bail has been filed on the ground that all other co-accused persons have already been enlarged on regular bail and that the present applicant is not keeping good health; hence, on the ground of health, his case may be considered for anticipatory bail.

6. Learned advocate Mr. Saiyed, appearing for the applicant, submitted that the co-accused persons, viz. (i) Edrushmiya Amarmiya Saiyed was granted regular bail vide order dated 23.06.2023 passed in Criminal Misc. Application No. 4861 of 2023; (ii) Mayurbhai Chaturbhai Ughrecha was

granted regular bail vide order dated 03.07.2023 passed in Criminal Misc. Application No. 5196 of 2023; (iii) Tabbasum Salim D/o. Mohmad Hanif Shaikh was granted regular bail vide order dated 05.07.2023 passed in Criminal Misc. Application No. 5204 of 2023; (iv) Afzal Salim Shaikh was granted regular bail vide order dated 05.07.2023 passed in Criminal Misc. Application No. 5205 of 2023; (v) Edrushmiya Amarmiya Saiyed was granted regular bail vide order dated 23.06.2023 passed in Criminal Misc. Application No. 4861 of 2023; (vi) Dharmendra Dilipbhai Ajana was granted regular bail vide order dated 05.07.2023 passed in Criminal Misc. Application No. 6521 of 2023; (vii) Aftab Ikbalbhai Solanki was granted regular bail vide order dated 05.07.2023 passed in Criminal Misc. Application No. 6988 of 2023; (viii) Anand Jayantibhai Parmar was granted regular bail vide order dated 10.10.2023 passed in Criminal Misc. Application No. 7024 of 2023; (ix) Mohammad Faizal Afzalbhai Khiliya was granted regular bail vide order dated 10.10.2023 passed in Criminal Misc. Application No. 10515 of 2023; (x) Murshid Alam Saiyad was granted regular bail vide order dated 10.10.2023 passed in Criminal Misc. Application No. 10733 of 2023, and others.

6.1 By referring to the above orders as well as certain orders passed by the Sessions Court in respect of co-accused, learned advocate Mr. Saiyed submitted that the co-accused persons have been granted regular bail and, therefore, the present applicant is also required to be considered for anticipatory bail, as all arrests have been made pursuant to the same FIR and all the persons who have already been enlarged on bail are alleged to have similar roles.

6.2 Learned advocate Mr. Saiyed also submitted that the present applicant is not keeping good health and relied upon certain photographs as well as medical papers, which indicate that the petitioner suffered a right thalamic hemorrhage in January 2026 and is having left-side weakness as well as weakness in both lower limbs. The applicant is unable to stand or sit due to this condition and is not able to walk independently. A discharge summary from Orchids ICU & Hospital dated 08.01.2026 is also annexed with the petition. The medical papers further indicate that the present applicant had also taken treatment in December 2025 in another hospital for pain in his spine.

6.3 Learned advocate Mr. Saiyed also relied upon certain photographs of the applicant, which show that the applicant is lying on a bed at what appears to be his residence.

6.4 By making the above submissions, learned advocate Mr. Saiyed prayed that the case of the present applicant be considered for anticipatory bail.

7. Learned Additional Public Prosecutor Mr. J. K. Shah vehemently opposed the application and submitted that all the orders relied upon by learned advocate Mr. Saiyed in respect of co-

accused are orders whereby the co-accused have been enlarged on regular bail. He further submitted that all those orders are of the years 2023 and 2024, and the petitioner did not prefer any application immediately thereafter, even if the petitioner was claiming parity on the basis of the said orders. It was also stated that the aforesaid accused persons were considered for bail on their own merits after their arrest, and the allegation against the present applicant is of creating fake bills to the tune of approximately Rs. 383 crores. The total magnitude of the scam is that all the accused persons together have claimed false and illegal input tax credit of around Rs. 487 crores.

7.1 By pointing out the medical papers, learned Additional Public Prosecutor Mr. Shah submitted that the medical papers show that only in January 2026 the petitioner was suffering from hemorrhage, and even the certificate relied upon by learned advocate Mr. Saiyed is dated 23.02.2026.

7.2 Learned Additional Public Prosecutor Mr. J. K. Shah also pointed out that the petitioner had undergone spine surgery as back as in the year 2013 and that what has been experienced recently by the petitioner, as can be seen from the medical papers, is only back pain in the spine. He further submitted that the petitioner was discharged within two days, as is evident from the discharge summary, wherein it is reflected that the petitioner was admitted to Sankalp Spine Hospital on 11.12.2025 and discharged on 13.12.2025.

7.3 Learned Additional Public Prosecutor Mr. J. K. Shah states that, looking to the allegations against the present applicant as well as the fact that the present applicant has already withdrawn his first application for anticipatory bail being Criminal Misc. Application No. 9947 of 2023 vide order dated 12.06.2023, and further considering the photographs which prima facie indicate that the petitioner is merely resting at his residence, there is no case which can be termed as a change in circumstances. He further submits that, only with a view to avoid arrest, the petitioner is trying to create a ground for considering his case for anticipatory bail, and therefore this Court may not consider the same.

7.4 Learned Additional Public Prosecutor Mr. J. K. Shah also pointed out that a warrant under Section 73 of the BNSS has already been issued against the present applicant in respect of a different case on 18.04.2024, and that the present applicant is on the run. Therefore, considering the totality of facts as well as the gravity of the offence, he may not be enlarged on anticipatory bail.

8. I have heard learned advocates for the parties and perused the record. I have also considered the fact that the present applicant had withdrawn his first application for anticipatory bail being Criminal Misc. Application No. 9947

of 2023 vide order dated 12.06.2023, and since then the present applicant is on the run. I have also considered the fact that the medical papers produced by the present applicant show that he fell ill only in the months of December 2025, January 2026, and February 2026, and that the said medical papers do not indicate any very serious medical condition which would compel this Court to consider the case of the present applicant for anticipatory bail.

9. I have also considered the fact that the other co-accused have been enlarged on regular bail by the Co-ordinate Bench. However, what the petitioner is seeking is anticipatory bail without being arrested. Looking to the magnitude of the scam, which is around Rs. 487 crores, and considering the allegation that the petitioner has actively participated in the crime in question, the petitioner’s custodial interrogation appears to be required, as can be seen from the documents produced before this Court by the learned Additional Public

Prosecutor through the concerned Investigating Officer. Therefore, at this stage, I do not find any reason to consider the present applicant’s successive application for anticipatory bail either on the ground of parity with other co-accused who have already been enlarged on regular bail or on the ground of medical condition, as this Court is not satisfied that the present petitioner’s medical condition is so serious as to warrant consideration for anticipatory bail. Accordingly, the present application is required to be dismissed and is hereby dismissed. Rule is discharged. No order as to costs.

(NIRZAR S. DESAI,J)

Pallavi