

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/CRIMINAL MISC.APPLICATION (FOR ANTICIPATORY BAIL) NO. 15905
of 2026

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PATHAN IKRAMKHAN RIYAZKHAN
Versus
STATE OF GUJARAT & ANR.

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Appearance:

MR MOHAMMADIRFAN M SHAIKH(11921) for the Applicant(s) No. 1
MR VARIS V ISANI(3858) for the Applicant(s) No. 1
PUBLIC PROSECUTOR for the Respondent(s) No. 1
TIRTH NAYAK(8563) for the Respondent(s) No. 2

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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/53

(SANJEEV J.THAKER,J)