

(2025) 12 GUJ CK 0063

Gujarat High Court

Case No: R/Criminal Misc.Application (For Regular Bail - Before Chargesheet) No. 21914 Of
2025

Vipul Kantilal Dhami

APPELLANT

Vs

State Of Gujarat & Anr

RESPONDENT

Date of Decision: Dec. 3, 2025

Acts Referred:

- Bharatiya Nagarik Suraksha Sanhita, 2023-Section 483
- Central Goods And Services Tax Act, 2017-Section 132(1)(a)(b)(c)(d)

Hon'ble Judges: Nikhil S. Kariel, J

Bench: Single Bench

Advocate: Chetan K Pandya, Utkarsh R Sharma, Jay Mehta

Final Decision: Allowed

Judgement

Nikhil S. Kariel, J

1. Heard learned Advocate Mr. Chetan Pandya on behalf of the applicant, learned Additional Public Prosecutor Mr. Jay Mehta on behalf of respondent no.1- State and learned Advocate Mr. Utkarsh Sharma on behalf of respondent no.2.

2. Rule. Learned APP waives service of rule on behalf of the respondent-State.

3. The present applicant has preferred this application under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 for enlarging the applicant on Regular Bail in connection with File No. DGGI/ INT/INTL/900/2025-GR-A-O/O AD-DGGI-RU-VAPI registered with the office of Principal Commissioner CGST, Vapi for the offences punishable under Sections 132(1)(a)(b)(c)(d) of the Central Goods and Services Tax Act, 2017.

4. Learned Advocate on behalf of the applicant would submit that considering the allegation levelled against, the applicant may be enlarged on regular bail. It is further submitted that since the charge-sheet is not filed no useful purpose would be served by keeping the applicant in jail for

indefinite period. It is further submitted that applicant is ready and willing to abide by all the conditions that may be imposed by this Court if released on bail.

5. The present application is vehemently objected to by learned APP Mr. Jay Mehta on behalf of respondent no.1- State and learned Advocate Mr.Utkarsh Sharma on behalf of respondent no. 2 by submitting that looking to the nature of offence and the role attributed to the present applicant, this Court may not exercise the discretion in favour of the applicant and the application may be dismissed.

6. This Court has heard learned Advocates for the respective parties and perused the complaint as well as order passed by learned Session Court as well as affidavit filed by the investigating officer before the learned Trial Court.

7. This Court has taken into consideration the law laid down by the Hon'ble Apex Court in the case of Sanjay Chandra v. Central Bureau of Investigation reported in [2012] 1 SCC 40.

8. This Court has also considered the following aspects:

[i] The present applicant having been arrested on 15.09.2025 and the complaint having been filed by the investigating agency.

[ii] While it is submitted that the investigation is still on going, yet, considering that the remand period of the present applicant is over, and further considering the statement made by learned Advocate Mr.Pandya that the applicant would fully co-operate with any further investigation and the applicant would appear before the investigating officer as and when required, the fact of further investigation would not require the present applicant to be in custody any further.

[iii] While allegation is for having evaded GST to the tune of approximately Rs. 35 Crores yet, to this Court it would appear that the Department is entitled to invoke appropriate procedure for imposing penalty upon the present applicant for the evasion of the GST amount.

[iv] The fact of the applicant not having any antecedent.

9. In the facts and circumstances of the case and considering the nature of the allegations made against in the complaint, without discussing the evidence in detail, prima facie, this Court is of the opinion that this is a fit case to exercise the discretion and enlarge the applicant on regular bail.

10. Hence, the present application is allowed. The applicant is ordered to be released on bail in connection with FIR being File No. DGGI/ INT/INTL/900/2025-GR-A-O/O AD-DGGI-RU-VAPI registered with the office of Principal Commissioner CGST, Vapi on executing a bond of Rs.1,00,000/- (Rupees One Lac only) with one surety of the like amount to the satisfaction of the trial Court and subject to the conditions that he shall;

[a] not take undue advantage of liberty or misuse liberty;

[b] not act in a manner injurious to the interest of the prosecution;

[c] surrender passport, if any, to the lower court within a week;

[d] Mark his presence once every week before the respondent no. 2 till 31.12.2025 and thereafter once in a month thereafter for a period of six months.

[e] furnish the present address of residence to the I.O. and also to the Court at the time of execution of the bond and shall not change the residential address without prior intimation to the I.O.

11. The Authorities will release the applicant only if he is not required in connection with any other offence for the time being. If breach of any of the above conditions is committed, the Sessions Judge concerned will be free to take appropriate action in the matter.

12. Bail bond to be executed before the lower court having jurisdiction to try the case. It will be open for the concerned Court to delete, modify and/or relax any of the above conditions in accordance with law.

13. At the stage of trial, the trial court shall not be influenced by any observations of this Court which are of preliminary nature made at this stage, only for the purpose of considering the application of the applicant for being released on regular bail.

14. The application is allowed in the aforesaid terms. Rule is made absolute to the aforesaid extent. Direct service is permitted.