PAH (७)९) भी ०२०० किए विकास्त्री स्पेशल जंज ईंक्सीन एक्ट, मरव

UPME010091852025



In the Court of
Additional District & Sessions Judge/
Special Judge (E.C.Act), Meerut
Present: Chandra Shekhar Misra (H.J.S)
J.O.Code No- 6292
Computer Reg. no-3621/2025

Computer Reg. no-3621/2025 Bail Application-3084/2025

Kamlesh Mishra s/o Ananteshwar R/o 3rd floor HD 42, Pitampura, Delhi. 110034

......Applicant/Accused.

Versus

Directorate General of Goods and Service Tax Intelligence(DGGI)
........ Respondent/Prosecutor.

File no- DGGI/INTL/3318/2024

Under Section- 132(1)(b), 132(1)(c), And 132(1)(i) of C.G.S.T Act, 2017 DGGI, Ghaziabad

Date:-24.06.2025

- 1- Heard Shri Jitendra Singh (bana) learned counsel for the applicant/accused and Shri Lakshya Kumar Singh Special prosecutor for the Central Goods and Services Tax Department and perused the record.
- 2- The present Regular bail application has been filed by the Applicant Kamlesh Mishra under Section 132(1)(b), 132(1)(c), And 132(1)(i) of C.G.S.T Act, 2017, DGGI, Ghaziabad.
- As per the prosecution version, An information was recorded by 3the officers of DGGI, Ghaziabad Regional Unit, that Vikrant Singhal, his brother Sachin Singhal and Pradeep Kumar/Dixit are engaged in billing without material to various end-users. Accordingly, a search operation was conducted on 09.10.2024 at the office and residence of Vikrant Singhal and his brother Sachin Singhal and at the residence of Pradeep Kumar. During the search conducted at the residence of Sachin Singhal and Vikrant Singhal situated at C-480, Yojna Vihar, Anand Vihar, New Delhi, both the person along with another brother, Rajat Singhal and their other associate Sh. Gourav Jain fled away from the premise. However, they were intercepted later on and their statements were recorded. For their active role in availment and passing on off ineligible ITC by fraudulent means. Vikrant Singhal, Sh. Sachin Singhal and Sh. Gaurav Jain, were placed under arrest on 17.10.2024. They have been enlarged on bail by the Hon'ble High Court, Allahabad by order dated 25.02.2025 & 11.03.2025. That the secret

data maintained by Vikrant Singhal and WhatsApp chats recovered from his mobile phones, the following 03 persons have been identified who had arranged fake firms for passing on fake ITC and arranged purchase hills for these fake firms.

Name of the Persons	No. of fake firms controlled	Amournt of ITC involved (rs. In Cr.)
Kamlesh Mishra	66	358.77
	8	127.00
Sagar Garg	21	104.50
Rohit Garg	21	1

Since, the above persons were actively associated with Vikrant Singhal and have indulged in passing off fake ITC without supply of concomitant goods, therefore, a search was conducted on 19.05.2025 at the residential as well as business premises of Kamlesh Mishra and residential premises of Sagar Garg & Rohit Garg (both brothers). Various incriminating data/documents were recovered during the search and same were were seized under INS-02 of the respective Panchnama. That statements of Kamlesh Mishra, his employees Amit Jha and Suraj Kumar, as well as Sagar Garg and Rohit Garg, were recorded on 19.05.2025 and 20.05.2025 based on the available data and records. During the statements of Kamlesh Mishra, Sagar Garg and Rohit Garg they all unequivocally admitted their active involvement in the issuing tax invoices without actual supply of goods. Kamlesh Mishra, Sagar Garg, and Rohit Garg have been found to be instrumental in facilitating the fraudulent availment and passing on of Input Tax Credit through bogus tax invoices without the actual supply of goods. They received commissions from the beneficiaries of fake ITC transactions in return for their role in generating and circulating such invoices. The evidence indicates that they are the masterminds behind an organized racket of fake billing. It is pertinent to mentioned that Kamlesh Mishra was also arrested by DGGI Bengaluru in 2020 in the case of M/s SLSNA Build Infra Pvt. Ltd., and M/s Inkuat Infrasol Pvt. Ltd. it is the case of grave economic offence and to complete the investigation without any hinderance exised namely Kamlesh Mishra, Sagar Garg, and Rohit Garg were

Trested on 20.05.2025 at 11:50 PM, 21.05.2025 at 12:10AM and 21.05.2025 at 12:40AM respectively, at Ghaziabad under section 69 of the Central Goods and Services Tax Act, 2017 and rules made thereunder for offence prescribed under Section 132(1)(b) & (c) as punishable under Section 132(1)(i) of CGST Act, 2017 and being cognizable and non-bailable offence under Section 132(5) of the CGST Act, 2017.

The learned Counsel for the applicant submits that The accused/ applicant has been falsely implicated in this case. There is no reliable and convencing evidence against the accused/ applicant to commit the said offence. The accused/ applicant has no concern with Vikrant Singhal and Sachin Singhal and fake 16 firms drive. The proper officer of DGGI conducts the enquiry u/s 70(1) CGST Act 2017 u/s 70(2) CGST. Every such enquiry referred to in sub section (1) shall be deemed to be a judicial proceeding. That u/s 2(m) BNSS Judicial proceeding includes any proceeding in the course of which evidence is or may be taken on oath. That in CGST Act 2017 procedure of enquiry is not given then provision of BNSS will be applicable. The DGGI officer did not recorded statement according to the provisions of BNSS. That the DGGI officer violated the provisions of Section 35,36,103 of BNSS. That the accused/ applicant was arrested by DGGI Bengaluru in 2020, The Session Judge Bengaluru released the accused/ applicant on bail. That the applicant is just arrested on the mere statement made by some Vikrant Singhal, Sachin Singhal and Sh. Pradeep Kumar and not upon any complaints made against the applicant. That the chargesheet and supplementary chargesheet in the above-mentioned complaint is not filed by the Investigating officer till date and there is no possibility of filing the chargesheet in near future. The accused/applicant is under Judicial Custody form last one week and no fruitful purpose would be served to keep the Accused/applicant in Judicial Custody. That at the outset, it is respectfully submitted that the Applicant/Accused was arrested glaring contravention to the law laid down by the Hon'ble Supreme Court of India in the matter titled as "Arnesh Kumar Vs. State of Bihar, (2014), 8 SCC 273". It is further submitted that the Accused was ready to cooperate investigation, however the Investigating officer arrested the Applicant/Accused in haste. That the Hon'ble Supreme Court of India in Md Asfak Alam v. State of Jharkhand & Anr., Criminal Appeal No. 2207 of 2023, Citation: 2023 LiveLaw (SC) 583 reitrated the Arnesh Kumar Vs. State of Bihar, (2014) and reiterated the guidelines laid down for arrest under Section 498A Tof the Indian Penal Code, 1860 and for other offences punishable by a maximum jail term of seven years and also directed High Courts and police chiefs to issue notifications and circulars in terms of the 2014 judgement to Trensure strict compliance. The Guideline issued by the Hon'ble Supreme Court of India are as follows: "I. 11. Our endeavour in this judgment is to

ensure that police officers do not arrest the accused unnecessarily and

Magistrate do not authorize detention casually and mechanically. In order to, ensure what we have observed above, we give the following directions: 11.1. All the State Governments to instruct its police officers not to automatically arrest when a case under Section 498-A IPC is registered but to satisfy themselves about the necessity for arrest under the parameters laid down above flowing from Section 41 CrPC; 11.2. All police officers be provided with a check list containing specified sub-clauses under Section 41(1)(b)(ii); 11.3. The police officer shall forward the check list duly filled and furnish the reasons and materials which necessitated the arrest, while forwarding/producing the accused before the Magistrate for further detention; 11.4. The Magistrate while authorizing detention of the accused shall peruse the report furnished by the police officer in terms aforesaid and only after recording its satisfaction, the Magistrate will authorize detention: 11.5. The decision not to arrest an accused, be forwarded to the Magistrate within two weeks from the date of the institution of the case with a copy to the Magistrate which may be extended by the Superintendent of Police of the district for the reasons to be recorded in writing. 11.6. Notice of appearance in terms of Section 41-A CrPC be served on the accused within two weeks from the date of institution of the case, which may be extended by the Superintendent of Police of the district for the reasons to be recorded in writing; 11.7. Failure to comply with the directions aforesaid shall apart from rendering the police officers concerned liable for departmental action, they shall also be liable to be punished for contempt of Court to be instituted before the High Court having territorial jurisdiction. Authorizing detention without recording reasons as aforesaid by the Judicial Magistrate concerned shall be liable for departmental action by the appropriate High Court." We hasten to add that the directions aforesaid shall not only apply to the case under Section 498-A IPC or Section 4 of the Dowry Prohibition Act, the case in hand, but also such cases where offence is punishable with imprisonment for a terms which may be less than seven ears or which may extend to seven years, whether with or without fine." Fire High Court shall frame the above directions in the form of notifications and guidelines to be followed by the Sessions Courts and all other and criminal Courts dealing with various offences. III. Likewise, the Director General of Police in all States shall ensure that strict instructions in

terms of above directions are issued. Both the High Courts and the DGP's of all States shall ensure that such guidelines and Directives/Departmental

Circulars are issued for guidance of all lower Courts and police authorities in each State within eight weeks from today. IV. Affidavits of compliance shall be filed before this Court within ten weeks by all the states and High Courts, though their Registrars. It is respectfully submitted that Hon'ble Apex Court in the matter of "Sanjay Chandra Vs. Central Bureau of Investigation, (2012) 1 SCC 40", has categorically held that "Jail is an exception and bail is the rule", and the Hon'ble Apex Court further held that "gravity alone cannot be decisive ground to deny the bail and a person is to be presumed innocent till he is convicted by the Court of Law." It is further observed by the Hon'ble Apex Court that....." In bail applications, generally, it has been laid down from the earliest times that the object of bail is to secure the appearance of the accused person at his trial by reasonable amount of bail. The object of bail is neither punitive nor preventative. Deprivation of liberty must be considered a punishment, unless it can be required to ensure that an accused person will stand his trial when called upon. The Courts owe more than verbal respect to the principle that punishment begins after conviction, and that every man is deemed to be innocent until duly tried and duly found guilty". That the Hon'ble Supreme Court of India in the matter of Prabhakar Tiwari Versus State of U.P. and Anr., vide its decision dated 24.01.2020, in the Criminal Appeal No.152/2020, discussing the previous judgments for grant of bail, even discussing the issues about the previous involvement in the various cases and having the criminal history, the bail was ordered to be granted, denying the seriousness of the allegations and pendency of the criminal cases. In view of the judgment of the Hon'ble Supreme Court of India, the applicant is entitled for the relief. The Hon'ble Supreme Court of India in the matter of Satinder Kumar Antil Vs. Central Bureau of Investigation has laid down by the guidelines for grant of bail. According to the guidelines framed by the Hon'ble Supreme Court of India, the applicant is entitled for grant of bail, the same view has been followed by the Hon'ble Apex Court in the matter of Pradeep Kumar Vs. State of U.P. The Hon'ble High Court of Delhi in the matter of R. Vasudevan Vs. CBI and H.B. Chaturvedi Vs. CBI. it has been held that "No doubt the grant of bail in a non-bailable offence as a matter of discretion which the Court has exercised judicially but the same time the bail should not be denied to an accused only as a

matter of punishment. There are two paramount considerations which the

Court has to consider while enlarging the accused on bail. First as to what

is the gravity of the offence and whether the accused would submit himself to processes of law or not? Secondly will the grant of bail endanger the fair investigation or the holding of a fair trial or in other words will the accused tamper with evidence". The Applicant/ Accused also will abide by all the terms and conditions, which may be imposed by this Hon'ble Court upon him if he would release on regular bail. The applicant/accused belongs to a respectable family and is having deep roots in the society and as such there is no chance of his absconding or tampering with the prosecution evidence. The investigation qua the applicant is still pending. The applicant/Accused is not required for the purposes of interrogation of this case, further, as such, incarceration of the applicant in the jail, shall not serve any fruitful object of the statute. The Applicant/accused is ready to furnish a sound/local surety to the satisfaction of this Court if he is released on regular bail. The Applicant/Accused reserves his right to urge any other ground/grounds at any time of arguments. The accused/applicant is ready and willing to cooperate with the authorities in any manner as and when required. The present application is made bona-fide and in the interest of justice. That keeping in view the aforesaid apprehension of arrest the present application is filed before this Court. It is, therefore, prayed before this Court that may kindly be pleased to release the accused on bail in File no-DGGI/INTL/3318/2024, Under Section- 132(1)(b). 132(1)(c). And 132(1)(i) of C.G.S.T Act, 2017, DGGI, Ghaziabad in the interest of justice.

- In Support of his argument he has also relied on judgment passed by the Hon'ble Apex Court in Sanjay Chandra vs. CBI (2012) 1 Supreme Court Cases 40, in which the Hon'ble Supreme Court in paras 21, 22, 23 and 24 has held that-
- 21. In bail applications, generally, it has been laid down from the earliest times that the object of bail is to secure the appearance of the accused person at his trial by reasonable amount of bail. The object of bail is neither punitive nor preventative. Deprivation of liberty must be densitied a punishment, unless it is required to ensure that an accused person will stand his trial when called upon. The Courts owe more than verbal despect to the principle that punishment begins after conviction, and that every man is deemed to be innocent until duly tried and duly found guilty.
- 22. From the earliest times, it was appreciated that detention in custody pending completion of trial could be a cause of great hardship.

From time to time, necessity demands that some unconvicted persons should be held in custody pending trial to secure their attendance at the trial but in such cases, "necessity" is the operative test. In this country, it would be quite contrary to the concept of personal liberty enshrined in the Constitution that any person should be punished in respect of any matter, upon which, he has not been convicted or that in any circumstances, he should be deprived of his liberty upon only the belief that he will tamper with the witnesses if left at liberty, save in the most extraordinary circumstances.

- 23. Apart from the question of prevention being the object of refusal of bail, one must not lose sight of the fact that any imprisonment before conviction has a substantial punitive content and it would be improper for any Court to refuse bail as a mark of disapproval of former conduct whether the accused has been convicted for it or not or to refuse bail to an unconvicted person for the purpose of giving him a taste of imprisonment as a lesson.
- 24. In the instant case, we have already noticed that the "pointing finger of accusation" against the appellants is "the seriousness of the charge". The offences alleged are economic offences which have resulted in loss to the state exchequer. Though, they contend that there is a possibility of the appellants tampering with the witnesses, they have not placed any material in support of the allegation. In our view, seriousness of the charge is, no doubt, one of the relevant considerations while considering bail applications but that is not the only test or the factor: the other factor that also requires to be taken note of is the punishment that could be imposed after trial and conviction, both under the Penal Code and the Prevention of Corruption Act. Otherwise, if the former is the only test, we would not be balancing the constitutional rights but rather "recalibrating the scales of justice".
- 6- Per contra Shri Lakshya Kumar Singh Special prosecutor for the Central Goods and Services Tax Department has vehemently opposed the prayer for bail and has specifically submitted that an intel was developed to the effect that applicant/accused has committed offence of making 66 fake in the three passing on fake ITC of Rs. 358.77 Crore. This has been established by the data and WhatsApp chats seized from his co-accomplices arrested in this case. This fact has also been established from the digital devices seized from the office and residence of the accused and statements

under Section 70 of the CGST Act, 2017 recorded of the accused and his employees, which is an admissible evidence in Court. Most of the fake firms mentioned in the data of Vikrant Singhal and Sachin Singhal were also found in the data of digital devices seized from the residence and office of the accused. This directly shows that the accused has concern with the 66 fake firms of Vikrant Singhal and Sachin Singhal. Moreover, this is corroborated by the statements under Section 70 of CGST Act, 2017 of Vikrant Singhal and Sachin Singhal, the accused and their employees. The accused has not cooperated in the investigation and not appeared on summons. Investigation revealed that the accused and his employees used to arrange dummy proprietors and used their PAN, Aadhar Card, Mobile numbers etc. for creating fake firms. Investigation in respect of these proprietors is going on. The submission of the accused should not be accepted and he should not be given bail. He is using fake identities for his phone numbers so that his actual identity is not revealed. Search was conducted at the address given by Kamlesh Mishra in his records, but he was not found there. Then address of Shri Kamlesh Mishra was located and search was carried out at his premises. This shows that if enlarged on bail, he can abscond, tamper with the evidences and influence the witnesses, as he is a habitual offender. Further investigations are going on in this case and if enlarged on bail, it will hamper the investigation.

7-In support of his arguments, he has placed reliance upon the Judgments namely Y.S. Jagan Mohan Reddy V. CBI (2013) 7 SCC 439. Ram Narain Popli vs Central Bureau of Investigation (Appeal (Crl.). 1097 of 1999. Nimmagadda Prasad vs C.B.I. Hyderabad on 9 May, 2013 S.C. AIR 2013. Serious Fraud Investigation Vs Nittin Jokari 2019 S.C. (Cr. A No. 1381/2019). Union of India vs Padam Narain Aggarwal etc. 2008 S.C. Cr A 1575/2008. Radheshyam Kejriwal vs State of West Bengol & Aur 2011 S.C. Cra No. 1097/2003. Govind Agarwal vs State of U.P. and another 2020 ILC (ALL) (C.R.P.C 438 No. 1337/2020 Misc.). Rajesh Goyal

Union of India (High Court of Rajasthan) S.B. Criminal Misc. Bail Application No. 726 of 2011.PV Ramana Reddy vs Union of India on 18 Appli 2019 (H.C. Telangana). Tejas Dugad vs. Union of India, (Bombay Thin High Court).

8-Having heard the Counsel for the parties and perusal of the record it transpires, that an investigation has been conducted against Kamlesh Mishra to the effect that he is associated with the fake firms and

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he is arranging cash rotation as well as providing fake tax invoices without actual supply of goods to certain manufacturer unit. The residential premises of the accused was searched on 19.05.2025 drawn at the address Flat No-313, Namdhari Chamber, 9/54, D.B. Gupta Roadm Karol Bagh, Delhi. After search Kamlesh Mishra was summoned by the Senior Intelligence Officer, in the same day to tender statement and to produce documents relevant with the investigation. The notice under Section 70 of the CGST Act was issued to applicant/accused and his statement were recorded on 19.05.2025 and 20.05.2025 respectively. In his statement dated 19.05.2025 recorded under section 70 of the CGST Act,2017, Kamlesh Mishra admitted that

"After completion of my graduation in the year 1999, I had worked in Post Office as agent till year 2002. In the year 2002, I had joined as Branch Manager in Citi Bank DSA (Direct Selling Agent) at District Centre, Janakpuri. In the year, I started my personal DSA work but could not sustained it and closed it in 2008-09. Then, one Yogesh Sharma introduced me with Shri Vipin Singhal, brother of Shri Vikrant Singhal and Shri Sachin Singhal. I started working for him and he made firm by my name and used to do fake invoicing in that firm for which I used to get Rs. 20,000/- per month. Then, I started arranging persons for him, whom he used to make proprietor / partner in fake firms. This, I used to do till his death in the year 2016-17. After that, I started doing this work for his brothers Shri Vikrant Singhal and Shri Sachin Singhal. They are into business of doing fake invoicing and I used to make fake firms for them and in those fake firms, I used to arrange fake purchase also. Fake invoicing from these fake firms to various buyers was arranged by Shri Vikrant Singhal and Shri Sachin Singhal. I have seen and signed the above WhatsApp chats and agree with the statements of Shri Vikrant Singhal. I also admit that phone numbers 7065425275 & 8700452168 in these chats were used by Shri Vikrant Singhal and phone number 7827484643 in these chats was used by me. I had taken this number on fake identity so that I may not get associated with this fake invoicing. The contents in these chats

gare related to fake firms made by me and fake invoicing done from these figures. To justify the fake invoicing, the payment used to be transferred by the buyer firms to my fake firms and from my fake firms, I used to transfer the same to the supplier firms (from which fake supplies was shown to my fake firms) and from these supplier firms, the payment was routed to the accounts of the angadiyas (who deal in cash) and cash was taken from theses angadiyas. The cash, after deducting my commission, was given back to Shri Vikrant Singhal. I am explaining some whatsapp chats related to the above modus operandi as explained by me. In the year 2018 to 2020, I had arranged fake Directors and fake purchases for some companies of Shri Vikrant Singhal and Shri Sachin Singhal. These were M/s Valley Infralinks Pvt. Ltd., M/s Bishorn Realtech Pvt. Ltd., M/s Mild India Realtech Pvt. Ltd., M/s Yadan Realtech Pvt. Ltd. and M/s Freezo Construction Pvt. Ltd. They had done fake invoicing from these companies and the bank accounts of these companies were in Bandhan Bank, Main Market, Saharanpur. I remember because some CBI enquiry was done regarding these companies as they had done fake invoicing to M/s GVK (Mumbai Airport). This was done by them with the help of one Shri Harit Aggarwal. This was all fake billing, so amount was transferred on the direction of Vikrant Singhal to M/s GAK Exchange India Services P.Ltd, from where he had collected the same in cash and given back to M/s Gopal Metal Industries. M/s GAK Exchange India Services P.Ltd. being a forex company, so they require RTGS amount, in lieu of cash being given to them by customers, to send abroad. This was fulfilled by transferring RTGS to them and cash was taken from them, which was required by Vikrant Singhal/Gopal Metal Industries."

The details firms managed and controlled applicant/accused are as follows-

S.N o.	GSTIN	Name of Supplier	Taxable Valuc	Total Tax
1	07NVNPS2173B1Z6	Saket Enterprises	870535992	155122351
2	07EWXPM2476P1Z A	Angori Enterprises	795629787	143797634
3	07MDLPK5293B1Z7	Krishna Metal	665970761	120139045
4	07CUWPP6805N1ZL	Paswan Enterprises	611858725	108488212
5	07DJIPP0553F1Z8	Peacock Ore Traders	597640747	107715125
6	07DZUPA7157L1ZO	S S Enterprises	588678005	103329110
7	07BOVPV9822F1Z3	Vikas Enterprises	536051389	96492518
8	07GSRPK5836D1ZB	Shri Krishna Enterprises	540286654	92332019
9	07DATPK2695P1ZL	SK Traders	508049375	91717284
10	θ7IAWPS0314F1ZE	S S Enterprises	455009423	81838549
SPAE,	OTMGVPS9857G1ZZ	Santosh Enterprises	392375289	70163449
12	070 KTPC4603H1Z7	Chatarpal Corporation	377551144	67946395
13	07AADCL9211A1ZZ	Lokus Tradex	359662110	64739180

					Limited		
					te Limited	367708446	6,26,50,188
4			1PN6652P1ZU		Enterprises	33,56,91,80	6.02.09,924
5	07	AXI	PT9520H1Z2	arred.	Metal	33,17,21,038	5,97,09,787
6	0	7BY	RPG8144H1Z1		ra Industries	32,71,64,932	5,88,89,688
7	0	7BT1	KPC2231F1Z6	Chh	etri Trading npany		5,76,18,926
¥	1	2ED	YPP8930A1Z7		rum Traders	32,01,05,144	the second second second
19	- 100		WPK4644A1Z	Blu	e Square erprises	31,35,59,852	5,64,40,774
	1	X		-	vin Trading	31,20,60,698	5,61,70,926
20		07D#	ARPP7418F1Z8	Co	mpany	30,70,39,678	5,52,67,142
21	1	07BJ	ZPN7451B1ZS	Na	veen Industrises		12.050
22	1		AHPS3263Q1Z	S	S Enterprises	29,82,15,610	3,40,40,007
		W		1	shoka Enterprises	29,91,64,454	5,42,71,280
23	7	1	PQPP1044B1Z2		angla Traders	29,98,63,083	5,42,39,720
24	1	07A	WQPC9552P1Z	IVI		07.70	5,41,31,487
25	5	4	VGPS0043L1Z		(ahindra orporation	30,07,30,482	5,41,51,407
L	_	1077	SFPS2015K1ZA	-	letallum Industrises	29,88,62,800	5,37,95,304
2			CQTPA9601C1Z		run Traders	29,73,55,418	5,35,49,735
1	7		ISOPS5964R1Z6		Morya Enterprises	29,54,81,753	3 5,31,86,716
1	28		DLVPP8581A12		Hebrew Industrises	29,44,14,86	1 5,29,94,675
1	29 30	1	CHVPG6538D1	Z1 (Gautam Lau	ha 29.42,80,67	1 5,29,70,521
1	-	100	OGGPS9908R1	-	Ganesh Steel	29,37,01,16	5 5,28,66,210
	31				Tarang Enterprises	29,29,41,20	5 5,27,29,417
	32	_	7IVRPK7426Q17 7RMVPS9720M		Crystal Enterprises	29,25,52,23	
	33	1	7BSKPC5740E1		Chandra Goods	28,74,62,02	
	3	1	7HVCPM3344H		Muskan Enterprises	27,45,26,09	92 4,94,14,697
	L		7GDXPK1017F		Aditya Corporation		68 4,93,06,044
	1		07JYFPK0230L1		Drishyam Metal	27,20,80,72	25 4,89,74,53
न			07LFRPS0561K		S D Metals	26,84,79,89	97 4,85,41,382
সঙ	5	303	07GCUPK7500F	1ZR	Dass Udhyog	26,37,27,9	43 4,74,71,030
to the	- 1	ati.	07AJUPN2215P	IZL	Babu Lal So Wale	crap 26,26,92,3	19 4,72,84,61
3.5	-	41	07KTRPS8003N	11ZP		25,79,90,0	90 4,64,38,21
		42	07ВНQРК6769.	IIZH	MS Ramesh Manoj Kumar Al	Dutt 24,59,08,5	4,40,80,50

43	07ALKPH7808L1ZO	Halder Metals	24,40,58,23	7 4,39,30,48
44	07JATPK1079R1ZJ	JS Metals	23,83,88,07	6 4.29.09.85
45	07JLYPS1936R1ZL	Jagdish Metal	23,76,68,61	3 4.27.50.212
46	07CJOPK1159F1Z4	Mahalaxmi Enterprises	23,24,85,90	4 4,18,14,288
47	07ACTP04942L1ZU	Om Metals	23,02,09,716	4,15,75,198
48	07DGPPB6755P1ZL	Saran Udhyog	23,08,06,906	4,15,45,243
49	07AAWCA9259L1Z O	Ajeewar Pvt. Ltd.	22,78,49,036	4,10,12,827
50	07CDGPR8798M1Z C	Bharti Industries	21,06,33,914	3,79,14,105
51	07OHPPS3071B1ZX	Anamika Industries	20,76,14,301	3,73,70,574
52	07BBPPK4421C1ZW	Aman Enterprises	30,10,24,312	3,61,59,859
53	07MEAPS6946B1Z6	V K INC	18,78,55,923	2,56,73,494
54	07FTVPR7075D1ZW	HM Enterprises	11,93,01,210	2,14,74,218
55	07BUBPA1299P1ZC	Aggarwal Metal	11,65,68,674	2,09,42,712
56	07CKXPA2346C1ZA	Dass Udhyog	9,87,96,533	1,72,82,667
57	07BCQPK0718L1ZA	Aditya Corporation	6,67.76,843	1,20,04,770
58	07GNXPS8276L1ZI	Sarkar Enterprises	5,70,63,784	1,08,00,066
59	07ABYFA8825C1Z3	Ashoka Enterprises	4,13,46,158	67,75,128
60	07CASPJ6287J1ZW	Jeenwal Metals	2,76,13,049	59.65,870
61	07HBYPK3037H1Z W	R K Enterprises	3,18,84,397	43,84,406
52	07AQGPK9819B1ZT	GS Industries	1,90,26,205	34,24,717
53	07AXVPB0440P1Z5	Muskan Trading Company	56,60,93,570	9,43,32,493
54		Infinity Metal Industries	30,03,78,142	5,39,78,520
55	07BFTPR7996P1ZS	Garg Industries	19,91,83,301 3	,60,55,404
66	07LNUPS5169L1ZM	Ramna Incorporation	12,16,18,400 2	,25,47,361
		Total	20,19,29,30,0 3 63 3	,58,77,00,21

The details of Books/Documents/Electronic Devices Seized From The Office of M/s Devanshi General Trading (Prop. Shri Kamlesh Mishra). no. 313, Namdhari Chamber, 9/54, D.B. Gupta Road, Karol Bagh, Delhi-110005:-

Serial No-	Description	of Documents	Make/mark ar	Remarks
			model/page No-	

1-	Huaen bill counter (Cash counting machine) model no-H6500	Huaen make	01
2-	Worldone Pristine Series Cheque leaves containing folder	Light Green Colour	Many cheque leaves of M/s Gulmohar Enterprises, Kshetri Trading com., Purohit Traders, Das Udyog, jitender Printer etc.
3-	Worldone Radiant Series Chaque leaves containing folder	Grass Green Colour	Many cheque leaves of M/s Sachin Enterprises, Satish Traders, Mangla Traders, Om Metal, Arun Traders, Das Udyog, etc
4-	Plastic box containing sim cards and passport size photographs in 87 small plastic pouches	Mastercook 580 ml volume	Light Yellow
5-	Plastic box containing Digital Signature Certificates (DSCs) 24 no.s	Mastercook 290 ml volume	Light yellow
6-	Plastic box containing 20 number of stamps of various firms/companies	Paras Homeware captain 22	Transparent box
7-	Carrybag containing 19 mobile phones	"Goyal sons"	Green colour
8-	Smart phone of Realme C-53 containing mobile No. 8791486318, 8512080819	RMX 3762, IMEI 861220076828476, 861220076828468, Passcode:12990569 4 Whatsapp PW: 9870	
0-100 Monay +	Vivo Y-12S, Ocean Green color, containing mobile No. 9211398507	V-2033, IMEI 867600054400857, 867600054400840, Passcode: 0987, Whatsapp No. 7617698949	
10-	Laptop HP255G9 Grey color Serial No. CND4342F2B,		
11-	Laptop Dell inspiron	Password:	* * * * * * * * * * * * * * * * * * * *

	Black Color, P-112F105, ST 55YW1Q3	Sona12345@	
12-	Laptop Lenovo V15G2JDL S/N PF4JL7Y3	Password: Radha12345@	
13-	Plastic folder of red color containing one stamp, PAN card of Mustak Khan and GST registration documents and details of M.K. Traders		1-24
14-	Plastic folder of red color containing one stamp, cheque book of south indian bank, PAN AND Aadhar card of Sunder Singh and GST registration documents and details of Singh Traders		1-19
15-	Plastic folder of red color containing one stamp, Cheque Book of south India bank, PAN card and Aadhar card of Bhim Singh/Bhim Sain and GST registration documents and details of Kartik Traders		1-86
6- 7-	Plastic folder of red color containing GST registration documents and details of Star Jewellers Director Annu Tawang		1-19
	Plastic folder of light yellow color containing PAN and Aadhar card of Krishan Lal, South Indian Bank Cheque book of Rehman Traders, and Ganesh Traders, and Documents related to Krishan Traders		1-24
18	Hard-disc of "Adnet" USB 2.0,	Black color	One
W./	Pages containing photos of first pages of 14 cheque books of various accounts numbers		1-3
)-	Loose Papers		1-123

50)

21-	Diary of Equitas Small finance bank 2024	Written pages	1-69
22-	09 number of currency notes resumed from premises	Two notes of Rs. 100 (one note bearing 304077 in two parts) Rs. 10, Rs. 5, three notes of Rs. 2, Re 1	Photograph is attached with panchnama in one paper sheet
23-	02 PENDRIVES OF SIMMTRONICS MAKE ONE OF 128 GB BEARING SB NO. 235128 AND OTHER 32 GB BEARING SB 10132		02 No.s

The details of Books/Documents/Electronic Devices Seized From residential premises belonging to applicant/accused Kamlesh Mishra situated at 3rd Floor, HD-42, Pitampura, Delhi-110034.

Serial No-	Description of Documents	Make/mark ar model/page No-	Remarks
1-	Misc documents	White Transparent Plastic Folder	1-42
2-	I-phone-14	S.No HYHJPQFCVN Mobile no 7428597729 Password-159258	Light Purple Colour
3-	SAMSUNG Galaxy F-15 5G	S.No- RZCX92YGZPV Mobile No- 8920181321 Password-987258	Grey Colour
4-	I-phone 16 Pro	S.No- M7K7X76N36 Mobile No- 8920569485 Password-987258	Peach Colour
\$ 0.00 m	I-phone 15 Pro	S.No-JQN6170P32 Mobile No- 6005767042 Password-987258	Dark Grey

It is alleged that applicant/accused managed and controlled above mentioned 66 firms and the brain behind the entire of availment of fake ITC on the strength of invioces taken without receipt of underlying goods and passing on of the fake ITC by issuing invoices of those firms without supply of goods is of applicant/accused.

- The intention of the accused is of having transactions without 10. actual supply of goods, for claiming input tax credit (ITC) and for the aforesaid purpose fake invoices and bills were prepared. Thus the applicant/accused Gaurav Gupta appears to be the mastermind in defrauding the Government exchequer by availing and utilizing ineligible ITC of GST without any concomitant supply of goods and also by creating and operating firms which are not owned by him.
- 11. As far as the argument advanced by the Counsel for the applicant/accused that while passing the order the Additional Director General has not recorded the reasons as per the mandate of Section 69 of CGST Act. Needless to say that the Additional Director General has recorded specific reasons before issuing the order of arrest hence, the arguments advanced by the Counsel for the applicant/accused are not tenable.
- Moreover, Additional Director DGGI has passed the order U/s 12. 69 (1) of the CGST Act, after recording his reasons on the basis of the material collected by the investigating officer. Hence, it cannot be said that the principle enunciated by the Hon'ble Apex Court in the case of Arnesh Kumar (Supra) has not been complied.
- 13. So far as the argument advanced by the counsel with regard to that the 66 firms which were wrongly attributed to the applicant/accused were neither managed nor controlled by him and also that most of these firms were non-existent or were cancelled at the instance of tax-payer himself is not tenable at this stage as the investigation is still going on and it is yet to be considered that whether the applicant/accused is actually managing and controlling the affairs of the firms or not. The total amount of ITC availed by the applicant/accused is around 358.77 Crores. which is more than 5 Crores. Hence, the case of the applicant/accused falls with in provisions of 132(1)(b), 132(1)(c) which punishable under 132(1) (i) of CGST Act 2017.

Another arugment on behalf of applicant/accused about enquiry GST Act with respect to judicial proceeding.

I have further perused the file with respect to the above argument. After perusal of file it is clear that enquiry officer informed the

applicant/accused "that enquiry is deemed to be a 'Judicial Proceedings' within the meaning of Section 229 and Section 267 of the Bhartiya Nyay Sanhita, 2023 and intentionally giving false and misleading information or fabricating false evidence for the purpose of being used in this proceeding is an offence punishable under Section 229 of the Bhartiya Nyay Sanhita, 2023." Hence, the above argument of applicant/accused's counsel is not sustainable.

- 15. The offence in the present case is affecting the public interest at large. The present case relates to economic offences. Such offence like large scale fraud, money laundering and corruption, are often viewed seriously because they affect the economic fabric of the society. The Courts may deny bail in such cases especially if the accused holds a position of influence or power.
- Reddy v. CBI (2013) 7 SCC 439, has held "34. that economic offences constitute a class apart and need to be visited with a different approach in the matter of bail. The economic offences having deep-rooted conspiracies and involving huge loss of public funds need to be viewed seriously and considered as grave offences affecting the economy of the country as a whole and thereby posing a serious threat to the financial health of the country. 35. While granting bail, the court has to keep in mind the nature of accusations, the nature of evidence in support thereof, the severity of the punishment which conviction will entail, the character of the applicant, circumstances which are peculiar to the applicant, reasonable possibility of securing the presence of the applicant at the trial, reasonable apprehension of the witness being tampered with, the larger interests of the public/state and other similar consideration."
- The present case is a grave economic offence. The total GST and the property of the strength o

Order

The First Regular Bail Application of applicant Kamlesh Mishra, Permanent resident of H.No-3rd Floor HD-42, Pitampura, Delhi 110034, in case of 3318 of 2024, under Section 132(1)(b), 132(1)(c) And 132(1)(i) of C.G.S.T Act, 2017, DGGI, Ghaziabad, is hereby dismissed.

Date-24.06.2025 Type by - Stand

ई०सी० एक्ट, मरल 24.06.28

(Chandra Shekhar Misra) Additional District & Sessions Judge/ Special Judge (E.C.Act), Meerut , J.O.Code No- 6292 स्पेशल जज