

ITEM NO.25

COURT NO.16

SECTION II-A

**S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S**

Petition(s) for Special Leave to Appeal (Crl.) No.8525/2024

(Arising out of impugned final judgment and order dated 08-04-2024 in CRLA No.118/2022 passed by the High Court of Judicature at Bombay at Nagpur)

BHARAT BHUSHAN

Petitioner(s)

VERSUS

**DIRECTOR GENERAL OF GST INTELLIGENCE, NAGPUR
ZONAL UNIT THROUGH ITS INVESTIGATING OFFICER**

Respondent(s)

(With IA No.138882/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 05-07-2024 This petition was called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE UJJAL BHUYAN
(VACATION BENCH)**

**For Petitioner(s) Mr. Rajiv Malhotra, Adv.
Mr. Shubham Bhalla, AOR
Mr. Rohit Pandey, Adv.**

For Respondent(s)

**UPON hearing the counsel the Court made the following
O R D E R**

- 1 We have heard Mr Rajiv Malhotra, the learned counsel appearing for the petitioner.**

- 2 It appears from the plain reading of the impugned order passed by the High Court that the anticipatory bail granted by the trial court came to be cancelled following the dictum as laid in the order passed by this Court in SLP (Crl) No 4212-4213 of 2019 (*The State of Gujarat vs Choodamani Parmeshwaran Iyer*) decided on 17 July 2023.
- 3 In the said Special Leave Petition, this Court took the view that if any person is summoned under Section 69 of the Central Goods and Service Tax Act 2017 for the purpose of recording of his statement, the provisions of Section 438 of the Code of Criminal Procedure cannot be invoked.
- 4 We are of the view that the High Court committed no error in cancelling the anticipatory bail granted by the trial court. However, in the facts and circumstances of the case, we grant liberty to the petitioner to invoke the writ jurisdiction of the concerned High Court under Article 226 of the Constitution. We are further persuaded to protect the petitioner for a period of six weeks from today.
- 5 If any writ petition is filed in the High Court, the same may be considered in accordance with law. However, for a period of six weeks from today, there shall not be any arrest of the petitioner.
- 6 The Special Leave Petition is accordingly disposed of.
- 7 Pending applications, if any, stand disposed of.

(CHETAN KUMAR)
A.R. - cum - P.S.

(SAROJ KUMARI GAUR)
Assistant Registrar

