

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/CRIMINAL MISC.APPLICATION (FOR REGULAR BAIL - BEFORE  
CHARGESHEET) NO. 1199 of 2025**

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MAHESHDAN PRABHUDAN LANGA

Versus

STATE OF GUJARAT &amp; ORS.

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Appearance:

MR AJ YAGNIK(1372) for the Applicant(s) No. 1

VEDANT J RAJGURU(9375) for the Applicant(s) No. 1

MS HARDIKA VYAS(11450) for the Respondent(s) No. 3

MR MITESH AMIN, ADDITIONAL ADVOCATE GENERAL with MR HARDIK  
DAVE, PUBLIC PROSECUTOR with MS SHRUTI S PATHAK, APP for the  
Respondent(s) No. 1

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**CORAM:HONOURABLE MR. JUSTICE M. R. MENGDEY****Date : 06/02/2025****ORAL ORDER**

1. The Bharatiya Nagarik Suraksha Sanhita for regular bail in connection with **F.I.R. No.11208055240280 of 2024 registered with DCB Police Station, District Rajkot** for the offences punishable under Sections 420, 465, 467, 468, 471, 474 and 120(B) of the Indian Penal Code, 1860.
2. Learned advocate Mr. A. J. Yagnik appearing for the applicant has submitted that the offence alleged in the F.I.R. had taken place between 01.06.2023 to 30.09.2023 for

which the F.I.R. has been lodged on 27.11.2024. The delay caused in lodging F.I.R. has not been explained satisfactorily by the prosecution. The applicant has been arrested in connection of the present offence on 20.12.2024 and since then, he is in custody.

2.1 Learned Advocate has further submitted that the applicant herein was running a firm viz. M/s. D.A.Enterprise. The applicant is ready and willing to repay the amount of Input Tax Credit, which was wrongfully availed by the present applicant, as alleged in the FIR.

2.2 Learned Advocate has further submitted the present applicant is alleged to have wrongfully availed Input Tax Credit of Rs.8,50,788/-. The maximum punishment prescribed for the offence alleged against the present applicant under the provisions of GST is imprisonment for 1 year. The applicant has been arrested in connection with the present offence on 20.12.2024 and has also already undergone the imprisonment for almost 1.5 months.

2.3 Learned Advocate has further submitted that it is alleged against the present applicant that he had passed on the benefit of Input Tax Credit, and therefore, the offence alleged against the present applicant would be punishable under Section 122 of the GST Act. The applicant has never been asked to pay the dues, and therefore, the applicant has not paid though he had shown willingness to deposit the amount before the concerned Trial Court as well as before the concerned Sessions Court. However, the same has not been considered by the Courts below. The applicant is still ready and willing to deposit the said amount.

2.4 Learned Advocate has further submitted that as per the law laid down by the Coordinate Bench of this Court creating false bills would not amount to forgery, and therefore, none of the offences punishable under the provisions of IPC are made out against the present applicant. The applicant has been sought to be arraigned in the present offence only on the basis of the statements of the co-accused.

2.5 Learned Advocate has further submitted that the arrest of the present applicant has been politically motivated, as the present applicant is a Journalist. He, therefore, submitted to allow the present application and enlarge the present applicant on bail subject to suitable conditions.

3. In support of his submissions, learned Advocate for the applicant has relied upon the following judgments:-

1. Varun Rakesh Bansal Vs. State of Gujarat reported in (2022) SCC Online Guj 2587.
2. Harsh Vinodbhai Patel Vs. State of Gujarat passed by this Court in Criminal Misc. Application No.20751 of 2023.
3. Director of General Goods and Service Tax Intelligence, Ahmedabad Vs. Harsh Vinodbhai Patel passed by Apex Court in SLP (Criminal) Diary No.21287 of 2024.
4. KGN Enterprise Ltd. Through Babulal Jethalal Hirani & Ors. Vs. State of Gujarat reported in 2017 (0) AIJEL-HC

247325.

5. Mohammed Ibrahim & Ors. Vs. State of Bihar & Anr. reported in (2009) 8 SCC 751.
6. Prakash Ramchandra Barot & Ors. Vs. State of Gujarat passed by this Court in Criminal Misc. Application No.2780 of 2011.
7. Sanjay Chandra Vs. Central Buruau of Investigation reported in (2012) 1 SCC 40.
8. Satender Kumar Antil Vs. Central Bureau of Investigation & Anr. reported in (2022) 10 SCC 51.
9. P.Chidambaram Vs. Directorate of Enforcement reported in (2020) 13 SCC 791.
10. Arnesh Kumar Vs. State of Bihar & Anr. reported in (2014) 8 SCC 273.
11. Arvind Kejriwal Vs. Central Bureau of Investigation reported in 2024 SCC

Online SC 2550.

12. Manish Sisodia Vs. Directorate of Enforcement reported in 2024 SCC Online SC 1920.

13. Deepak Singhal Vs. Union of India reported in 2024 MPHC-IND 26187.

4. Learned AAG appearing for the respondent-State has opposed the present application, *inter alia*, contending that apart from a fraud, as regard wrongfully availing the benefit of Input Tax Credit, an element of money laundering is also involved in the present offence. One firm had been created on the basis of forged rent agreement and other forged documents. Various firms including the firms belonging to the present applicant had purchased fake invoices without entering into any business with the said firm and on the basis of such fake invoices, the Input Tax Credit of the huge amount had been claimed by the accused persons involved in the present offence.

4.1 Learned AAG has further submitted that the applicant is having several other

antecedents for commission of offence similar in nature and the offence is pertaining to GST for which separate F.I.R.s have been lodged against the present applicant. He has further submitted that the allegations which have been charged, are serious in nature and looking to the facts as well as the allegations made against the applicant, no discretion should be exercised.

4.2 Learned AAG has further submitted that making a false claim itself is an act of forgery. He has further submitted that the applicant herein was very much aware about the fact that the firm was a bogus firm and the invoices, which were purchased from it were also fake and despite the said knowledge, the applicant herein had availed the benefit of Input Tax Credit on the basis of those invoices. The aspect of repayment of the amount of Input Tax Credit availed wrongfully would not absorb the applicant of criminal liability.

4.3 Learned AAG further submits that the amount of Input Tax Credit, which had been

deposited in the accounts of the accused persons had been transferred to a different accounts, which was withdrawn from the said accounts and was sent to 10 different persons via Ganesh Aangdiya of Bhavnagar. Thus, there is a reason to believe that the money in question must have been laundered out of India.

4.4 Learned AAG further submits that the investigation so far carried out indicates that 1500 fake invoices have been found to be used for commission of the fraud in question. There are other offences of similar nature registered against the applicant.

4.5 Learned AAG further submit that the offence alleged in the FIR has a wide spread fallout. The investigation of the offence is still in progress. He, therefore, submitted to dismiss the present application.

5. Learned advocate Ms. Hardika Vyas appearing for the respondent no.3 has opposed the grant of present application *inter-alia* contending that the applicant had played a



vital role in commission of offence and therefore, the present application may not be allowed.

6. Heard learned advocates for the respective parties and perused the documents produced on record.
7. From the record it appears that apart from the present F.I.R., several other F.I.R. appears to have been lodged against the present applicant. Learned advocate for the applicant has sought to rely upon the order passed by this Court dated 09.01.2025 passed in Criminal Misc. Application No.22792 of 2024 wherein this Court had exercised discretion in favour of the present applicant in the F.I.R. which was pertaining to similar offence registered against the applicant. However, in the said case, the applicant was arrested on 08.10.2024 and had undergone imprisonment for a period of three months. The said F.I.R. was registered on 07.10.2024 and investigation in the said case was virtually over. In the present case, the F.I.R. has been lodged on 27.11.2024. The investigation of the present

offence is still in progress. Moreover, after registration of the F.I.R., wherein the applicant has been considered for grant of bail by this Court, several other offence of similar nature have been registered against him.

8. Having regard to this aspect, this Court is not inclined to exercise its judicial discretion in favour of the applicant at this stage. The application is dismissed.

**(M. R. MENGDEY,J)**

NABILA

