

( 2026:JHHC:17603 )

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**B.A. No. 3515 of 2026**

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Shri Harshvardhan @ Harshvardhan, aged about 45 years,  
son of late Ram Awadhesh Singh, resident of Quarter No. K2-  
1, Cross Road No. 15, Near Telco Ram Mandir, Telco Colony,  
Jamshedpur, P.O. & P.S.-Telco, Dist.-East Singhbhum  
(Jharkhand) ... Petitioner

Versus

The Union of India through Senior Intelligence Officer,  
Directorate General of GST Intelligence, Jamshedpur Regional  
Unit, having its registered office at 3<sup>rd</sup> Floor, Shaurya Trade  
Centre, 159, Dhalbhum Road, P.O. & P.S.-Sakchi Town, Dist.-  
Jamshedpur, Jharkhand ... Opposite Party

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**CORAM: HON'BLE MR. JUSTICE ANIL KUMAR CHOUDHARY**

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For the Petitioner : Mr. Nitin Kr. Pasari, Advocate  
For the Opp. Party : Mr. P.A.S. Pati, Advocate

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**Order No.05 Dated- 17.06.2026**

Heard the parties.

The petitioner has moved this Court for grant of bail in connection with Complaint Case No. 391 of 2026 registered for the offences punishable under sections 132(1) (c)/132(1) (f)/312 (1) (l)/132(5) of the Central Goods and Service Tax Act, 2017.

The learned counsel for the petitioner submits that the allegation against the petitioner is that the petitioner being the husband and power of attorney holder of the proprietor of M/s. Raghupati Steel Traders had fraudulently availed and utilized the input tax credit (ITC) amounting to 15.83 crores. Learned counsel for the petitioner relying upon the order passed by the Hon'ble Supreme Court of India in the case of **Ratnambar Kaushik vs. Union of India** reported in (2023) 2 SCC 621 submits that in that case, sum of Rs. 11 crores and odd was shown as *cess* by the respondent without the proof of manufacture of *zarda* and it has been done only to indicate the projected value of more than Rs. 15 crores and the Hon'ble Supreme Court of India considering that the punishment provided under Section 132(1) (l) (i) may extend to

five years and fine and as the petitioner before the Hon'ble Supreme Court of India has already undergone incarceration for more than four months and considering that the evidence to be tendered by the respondent in that case would essentially be documentary and electronic evidence and ocular evidence will be through official witnesses submitted that the petitioner in that case was admitted to bail and submits that as this case also stands in the similar footing and in this case, the petitioner has been in custody since 11.02.2026 i.e. more than four months as has been mentioned in paragraph no.01 of the bail application, hence the petitioner is entitled to bail on the principles of law laid down in the said case. It is next submitted that the petitioner undertakes to cooperate with the trial of the case and further undertakes that he will not annoy or disturb the witnesses of the case in any manner during the trial of the case. Hence, it is submitted that the petitioner be admitted to bail.

The learned counsel for the opposite party opposes the prayer for bail.

Considering the submissions of the counsels and the fact as discussed above, I am inclined to enlarge the abovenamed petitioner to bail. Accordingly, the petitioner is directed to be released on bail on furnishing bail bond of Rs. 5,00,000/- (Rupees Five Lakhs) with two sureties of the like amount each to the satisfaction of learned Special Judge, Economic Offences, Jamshedpur, in connection with Complaint Case No. 391 of 2026 with the condition that the petitioner will cooperate with the trial of the case and will furnish his mobile number and a copy of his Aadhar Card in the court below with the undertaking that he will not change his mobile number during the trial of the case, with further condition that he will not annoy or disturb the witnesses of the case in any manner during the trial of the case.

**(Anil Kumar Choudhary, J.)**