



NC: 2026:KHC:47907
CRL.P No. 13696 of 2026

CNR: KAHC010617462026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 2ND DAY OF SEPTEMBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

CRIMINAL PETITION NO. 13696 OF 2026

BETWEEN:

SUPERINTENDENT OF CENTRAL TAX
HQRS ANTI EVASION
BENGALURU EAST COMMISSIONERATE
TTMC BUILDING, ABOVE BMTC BUS STAND
OLD AIRPORT ROAD
DOMALURU, BENGALURU - 560 071.

...PETITIONER

(BY SRI MADHU N RAO, ADV.)

AND:

1. VENKATASUBBAIAH C
S/O SUBBAIAH
AGED ABOUT 44 YEARS
RESIDING AT NO.66
1ST MAIN ROAD, 5TH CROSS
VIGNESHWARA NAGARA
HEROHALLI, BANGALORE 560 091
MANAGING PERSON OF M/S SRI LAKSHMI
VENKATESHWARA ENTERPRISES.

2. SMT. GURAMMA C
W/O VENKATASUBBAIAH C
AGED ABOUT 41 YEARS
RESIDING AT NO.66, 1ST MAIN ROAD
5TH CROSS, VIGNESHWARA NAGARA
HEROHALLI, BANGALORE - 560 091
PROPRIETRIX OF M/S SRI LAKSHMI
VENKATESHWARA ENTERPRISES.

...RESPONDENTS

(BY SRI SHREEHARI KUTSA, ADV.)

THIS CRL.P IS FILED U/S 439(2) CR.PC (483(3) OF BNSS
PRAYING TO ALLOW THIS PETITION AND CANCEL THE





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ANTICIPATORY BAIL GRANTED TO RESPONDENT NO.1 AND 2 VIDE ORDER DATED 12.08.2026 PASSED IN CRIMINAL PETITION NO.9023 OF 2026.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

ORAL ORDER

1. This petition under Section 483(3) of BNSS, 2023, is filed with a prayer to cancel the anticipatory bail granted to the respondents herein by this Court vide order dated 12.08.2026 passed in CrI.P.No.9023/2026.

2. Learned Counsel for the petitioner having reiterated the grounds urged in the petition, submits that the respondents have not complied the orders passed by this Court in CrI.P.No.9023/2026 and they had not appeared before the petitioner-authorities on 20.08.2026 in compliance of condition no.1 imposed by this Court in CrI.P.No.9023/2026 vide order dated 12.08.2026. Accordingly, he prays to allow the petition.

3. This Court vide even dated order, has dismissed IA-1/2026 filed by the respondents herein in CrI.P.No.9023/2026 seeking extension of time for the purpose of complying



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condition no.1 imposed by this Court in Crl.P.No.9023/2026, on the submission made by the learned Counsel for the petitioner herein in the said case that without an order passed by the Commissioner under Section 69 of the Central Goods & Sales Tax Act, 2017, and without communicating the said order to the respondents herein, they cannot be arrested in view of the law laid down by the Hon'ble Supreme Court in the case of **UNION OF INDIA VS SUNIL BIYANI - 2026 SCC OnLine 1544.**

4. In view of the aforesaid order and the submission made by the learned Counsel for the petitioner herein while opposing the application filed by the respondents in Crl.P.No.9023/2026 wherein they had sought for extension of time to comply condition no.1 imposed by this Court vide order dated 12.08.2026 in Crl.P.No.9023/2026, I am of the opinion that even this petition is liable to be dismissed, and is accordingly dismissed.

**Sd/-
(S VISHWAJITH SHETTY)
JUDGE**

KK