Amit Bhasin v. CGST Commissionerate, Gurugram

Regular bail under Section 483 BNSS in an alleged fake-ITC network of shell firms, arrested under Section 132 of the CGST Act.

Date of Order: November 12, 2026
Case Law No: GIB-PHHC-2026-147
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

The petitioner was arrested on 25.07.2026 under Section 132(1)(b), (c), (f) and (i) read with 132(5) in a case of a company (GoMechanic) and 28 shell firms. A co-accused's statements under Section 70 implicated the directors. The petitioner said the reasons for arrest were recorded by an Inspector and not by the Commissioner (as required by Radhika Agarwal), that the complaint was filed on 22.09.2026, that the co-accused had been bailed after his arrest was held illegal, and relied on the CBIC instruction on no further arrests.

Final Verdict

The Court held that the investigation is complete, the complaint has been filed, the maximum punishment is five years and the department showed no need for custody. **The CBIC instruction does not decide the legality of the earlier arrest, but it reflects a policy against further arrests and weighs in the petitioner's favour.**

Regular bail was granted with conditions, and the Court expressed no opinion on the merits of the case.

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