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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ BAIL APPLN. 5075/2025

CHINU KUMAR .....Petitioner

Through: Mr. Sunil Dalal, Sr. Adv. with Mr. Jitin Singhal, Mr. Pravesh Bahuguna, Ms. Ankit Rana, Ms. Shipra Bali, Mr. Hemant Talwar and Mr. Divyam Garg, Advs.

versus

DIRECTORATE GENERAL OF GOODS AND SERVICES INTELLIGENCE (DGGI) .....Respondent

Through: Mr. Harpreet Singh, Sr. Standing Counsel for GST.

CORAM:
HON'BLE MR. JUSTICE VIKAS MAHAJAN

O R D E R

% **26.12.2025**

CRL.M.A. 38987/2025 *(exemption)*

1. Allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. The present petition has been filed seeking regular bail in connection with File No.: DGGI / INV / Misc / 1096 / 2024-Gr. H/O/o / ADG-DGGI-ZU-Gurugram registered for offence punishable under Section 132(1)(c) read with Section 69 of the Central Goods and Services Tax Act, 2017.

4. The case of the prosecution in brief is that the petitioner was helping co-accused Mr. Navdeep Singh in running a fictitious firm and passing on

fraudulently generated Input Tax Credit (ITC).

5. Notice was issued in the present petition *vide* order dated 24.12.2025 with a direction to the respondent department to file status report.

6. The status report has been handed over across the Bar, the same is taken on record.

7. Mr. Sunil Dalal, learned Senior Counsel appearing on behalf of the petitioner submits that as per the status report, the main beneficiary is M/s MBook Technology Pvt. Ltd.

8. He submits that the directors of the said company are Shri Pulkit Baldev and Mr. Aman Tibrewal.

9. He further submits that the petitioner is not a beneficiary, rather he was helping Mr. Navdeep Singh only as an Accountant.

10. He submits that the petitioner is in custody since 21.11.2025, and the maximum punishment for the offence alleged is five years.

11. Moreover, he submits that the co-accused Mr. Navdeep Singh has already been granted bail *vide* order dated 30.05.2024.

12. Additionally, he places reliance on the order dated 28.04.2025 of the Hon'ble Supreme Court in ***Vineet Jain v. Union of India, 2025 SCC OnLine SC 2331,*** relevant paragraphs of which are reproduced hereunder:

> ***"The offences alleged against the appellant are under Clauses (c), (f) and (h) of Section 132(1) of the Central Goods and Services Tax Act, 2017. The maximum sentence is of 5 years with fine. A charge-sheet has been filed. The appellant is in custody for a period of almost 7 months. The case is triable by a Court of a Judicial Magistrate. The sentence is limited and in any case, the prosecution is based on documentary evidence. There are no antecedents.***
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> ***We are surprised to note that in a case like this, the appellant has been denied the benefit of bail at all levels,***

> ***including the High Court and ultimately, he was forced to approach this Court. These are the cases where in normal course, before the Trial Courts, the accused should get bail unless there are some extra ordinary circumstances.***
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> *By setting aside the impugned order dated 24th January, 2025 of the High Court of Judicature for Rajasthan, Bench at Jaipur, we grant bail to the appellant. The appellant shall be immediately produced before the Trial Court and the Trial Court shall enlarge him on bail on appropriate terms and conditions till the conclusion of the trial."*
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> (emphasis supplied)

13. *Per contra,* Mr. Harpreet Singh, learned Senior Standing Counsel appearing on behalf of the respondent contends that the petitioner was actively involved with Mr. Navdeep Singh in running fake firms and was not merely an Accountant.

14. On a query posed by the Court, Mr. Singh fairly concedes that co-accused Mr. Navdeep Singh has already been granted bail *vide* order dated 30.05.2024.

15. Further, it is not the case of the prosecution that the petitioner has any previous involvements.

16. Having regard to the aforesaid circumstances and the fact that the petitioner is in custody since 21.11.2025, as well as, the observations of the Hon'ble Supreme Court in ***Vineet Jain*** (supra), the petitioner is admitted to regular bail, subject to his furnishing a personal bond of Rs.5,00,000/- with two sureties of the like amount, to the satisfaction of the learned Trial Court/Link Court, further subject to following conditions:

(i) The petitioner shall not leave India without prior permission of the learned Trial Court.

(ii) The petitioner shall intimate the learned Trial Court by way of an affidavit and to the Investigating Officer regarding any change in residential address.

(iii) The petitioner shall appear before the learned Trial Court as and when the matter is taken up for hearing.

(iv) The petitioner is directed to give his mobile number to the Investigating Officer and keep it operational at all times.

(v) The petitioner shall not, directly or indirectly, tamper with evidence or try to influence the witness in any manner.

17. The petition is disposed of in the above terms.

18. It is clarified that the observations made herein above are only for the limited purpose of deciding the present bail application and the same shall not be construed as an expression of opinion on merits of the case.

19. Copy of the order be forwarded to the concerned Jail Superintendent for necessary compliance and information.

20. Order *dasti* under signatures of the Court Master.

21. Order be uploaded on the website of this Court.

VIKAS MAHAJAN, J
(VACATION JUDGE)

DECEMBER 26, 2025
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