

GAHC040013632025



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)
(ITANAGAR BENCH)

Case No. : AB/103/2025

Faiz Ahmed
Son of Late Md Reyazuddin, residing at 10, Roshan Goldar Lane, Howrah-711101,
Howrah, Kolkata

VERSUS

The State of AP
represented by the PP of AP

Advocate for the Petitioner : Md. Apzal Ansari,

Advocate for the Respondent : P P of AP, Tania Kipa

BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE

ORDER

Date : 21.10.2025

Heard Mr. A. Ansari, learned counsel for the applicant. Also heard Ms. L. Hage, learned Additional Public Prosecutor for the State respondent.

2. This is an application under Section 482 of BNSS, 2023 praying for grant of privilege of pre-arrest bail to the accused/applicant, namely, Shri Faiz Ahmed, in connection with Itanagar P.S. Case No. 182/2024, under Sections

120B/420/467/ 468/471/473/474 of the Indian Penal Code.

3. The case emanates from an F.I.R. lodged by Inspector Sourav Kumar Pandey (Anti Evasion), CGST & CX Itanagar Commissionerate on 03.10.2024 alleging that a firm, namely, M/S Siddhi Vinayak Trade Merchants (GSTIN: 12OZYPS8590C1ZC), had fraudulently obtained a GST ID using a forged rent agreement with a fake seal of the Judicial Magistrate First Class Changlang, along with other forged documents, including Aadhar Card, PAN Card and electricity bill. The fictitious firm allegedly raised fake invoices amounting to approximately Rs. 658.25 Crores, thereby defrauding the government exchequer of about Rs. 99.31 Crores. Accordingly, the aforesaid case, being Itanagar P.S. Case No. 182/2024, under Sections 120B/420/467/ 468/471/473/474 of the Indian Penal Code, was registered.

4. Apprehending arrest in the aforesaid case, the present application is filed as the applicant was issued summon directing him to appear.

5. It is the contention of the accused/applicant that he is doing a small business under the name and style of M/S National Power having its Office at Howrah, West Bengal and has registered GST ID and paying regular tax.

6. The applicant engaged one Chartered Accountant, Asis Kumar Jha, in the year 2021 for filing of returns of income taxes and GST and also obtained a loan of Rs. 30,00,000/- from the said Asis Kumar Jha. After the demise of said Asis Kumar Jha in a road accident, the applicant continued to repay the loan to his widow on installment basis. In the meantime, one Ashutosh Kumar Jha, a former employee of Late Asis Kumar Jha, took over the work and allegedly began to pressurize the applicant for payment of balance amount of loan obtained from Late Asis Kumar Jha, although the applicant was paying the same

to the wife of Late Asis Kumar Jha. In the process, there used to be a communication between the applicant and the said Ashutosh Kumar Jha, who happens to be an accused in the aforesaid case being running his business in the name of M/S Siddhi Vinayak Trade Merchants.

7. Mr. A. Ansari, learned counsel for the applicant, submits that the applicant is no way connected with the said business of M/S Siddhi Vinayak Trade Merchants, which is alleged to be run by Mr. Ashutosh Kumar Jha. The applicant as soon as came to know about the case had joined the investigation. The allegation in the case pertains to the offence alleged to have committed by Shri Ashutosh Kumar Jha and his associates of which the applicant is unaware of. He submits that the applicant apprehends that he might be arrested in the aforesaid case as according to the police the applicant has some connection with said Ashutosh Kumar Jha. He further submits that the applicant has already appeared before the Investigating Officer, cooperating with the investigation, and he has no criminal antecedents and therefore, he prays that the accused/applicant may be granted with the privilege of pre-arrest bail.

8. Ms. L. Hage, learned Additional Public Prosecutor for the State respondent, placing the Case Diary along with the Status Report of the case, submits that the applicant appeared before the Investigating Officer on 20.10.2025 and his statement under Section 180 of BNSS, 2023 has been recorded, which corroborates with his bank transactions and Whatsapp conversations with the main accused- Ashutosh Kumar Jha. On instruction, she submits that the main accused has already been enlarged on bail as the charge-sheet was not filed within the statutory period of 90 days, and since the applicant's statement has been recorded and he has been thoroughly examined, no further custodial interrogation is necessary.

- 9.** Heard the learned counsel for the parties and also perused the Case Diary.
- 10.** This Court, by an order dated 17.09.2025, had granted interim bail to the accused/applicant with certain conditions. It appears from the record that pursuant thereto, the accused/applicant appeared before the Investigating Officer on 20.10.2025 and his statement was recorded under Section 180 BNSS, 2023. The same corroborates with his bank records and WhatsApp communication with the main accused, Ashutosh Kumar Jha.
- 11.** Record reveals that the complainant's statement corroborates the allegations in the F.I.R. and the investigation so far indicates that the accused persons, led by Ashutosh Kumar Jha, had created a fictitious firm, M/s Siddhi Vinayak Trade Merchants, using forged documents, including a fake seal of JMFC Changlang, Aadhaar, PAN Card, and electricity bills. Through the said firm, fake Input Tax Credits worth Rs. 199.31 Crores were passed to 58 firms across 11 (eleven) States using fabricated invoices totalling Rs. 658.88 Crores. Statements of CGST officers and other witnesses corroborate the complaint, and replies to statutory notices confirm the forgery. Bank and call records implicate Ashutosh Jha and his associates, with large sums traced through accounts linked to them. Investigation has further revealed a wider conspiracy involving several fictitious firms created to facilitate fraudulent ITC transactions, and the main accused- Shri Ashutosh Kumar Jha has already been arrested and subsequently released on bail on the ground that the police has failed to file charge-sheet within the statutory period of 90 (ninety) days. The applicant has been examined, and his statement recorded, which is corroborated with his bank transactions and WhatsApp communications with the main accused, Ashutosh Kumar Jha.
- 12.** On careful perusal of the Case Diary and the investigation as projected by

the police, it *prima facie* appears that the accused persons had fraudulently obtained the GST ID using forged rent agreement with fake seal of Judicial Magistrate First Class, Changlang along with other forged documents including Aadhar Card, PAN Card and electricity bill and thereby subsequently raised fake invoices with huge amounts defrauding the government exchequer. The main accused is one Shri Ashutosh Kumar Jha, who appears to have relations with the present accused/applicant as can be seen from the correspondence/communication made between them. However, same appears to be a matter of investigation.

13. It is also seen that the accused/applicant has appeared before the Investigating Officer on 20.10.2025 and he is co-operating with the investigation and his statement has been recorded which indicates that the same corroborates with the bank statement and whatsapp conversation with the main accused- Shri Ashutosh Kumar Jha. It is also noted that on being examined and recording of statement, custodial interrogation of the accused/applicant appears to be not required. Thus, I am of the considered view that the accused/applicant is entitled to be admitted to the privilege of pre-arrest bail.

14. Accordingly, the accused/applicant, namely, Shri Faiz Ahmed, is granted with the privilege of pre-arrest bail in connection with Itanagar P.S. Case No. 182/2024, under Sections 120B/420/467/ 468/471/473/474 of the Indian Penal Code. Consequently, the interim bail granted to the accused/applicant vide order dated 17.09.2025 is hereby made absolute in the same terms and conditions.

15. The anticipatory bail application stands disposed of.

16. Case Diary be sent back.

JUDGE

Comparing Assistant