

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/CRIMINAL MISC.APPLICATION (FOR REGULAR BAIL - BEFORE
CHARGESHEET) NO. 2111 of 2026

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ROHITKUMAR PARSOTAMBHAI SANGHANI
Versus
STATE OF GUJARAT & ANR.

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Appearance:
MR. APURVA N MEHTA(7202) for the Applicant(s) No. 1
MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 2
MR JK SHAH, ADDL. PUBLIC PROSECUTOR for the Respondent(s) No. 1

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CORAM:HONOURABLE MR. JUSTICE NIKHIL S. KARIEL

Date : 03/03/2026

ORAL ORDER

1. Heard learned advocate Mr.Apurva Mehta appearing on behalf of the applicant, learned Additional Public Prosecutor Mr.J.K.Shah appearing on behalf of the respondent-State and learned Senior Standing Counsel Mr.Utkarsh Sharma appearing on behalf of respondent no.2.

2. **Rule.** Learned APP waives service of rule on behalf of the respondent-State.

3. The applicant has filed this application under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 for enlarging the applicant on Regular Bail in connection with F.No. DGGI/INV/GST/2590/2025-Gr B registered with

Intelligence Officer, DGGI Surat Zonal Unit, Surat for the offence punishable under Sections 132(1)(b) and 132(1)(c) of the Central / Gujarat Goods & Services Tax Act.

4. Learned advocate for the applicant would submit that considering the role attributed to the applicant, and nature of the allegation levelled, the applicant may be enlarged on regular bail. It is further submitted that no useful purpose would be served by keeping the applicant in jail for indefinite period. It is further contended that the applicant is ready and willing to abide by all the conditions that may be imposed by this Court if released on bail.

5. As against the same, learned Additional Public Prosecutor appearing for the respondent - State has vehemently objected to the grant of regular bail. Learned APP has submitted that looking to the nature of offence and the role attributed to the present applicant, this Court may not exercise the discretion in favour of the applicant and the application may be dismissed.

6. I have heard learned advocates appearing on behalf of the respective parties and perused the papers. Following

aspects are considered:-

- i. The fact of the applicant being an advocate and the allegation levelled being that the applicant had filed fraudulent returns knowing that the companies for which the returns were being filed were absolutely non-existent.
- ii. Prima facie, it also appears that the applicant has given statement under Section 70 of the Act whereby he has admitted to the fact that he was aware about some of the firms being non-functional and fake entities created solely for the purpose of fraudulent availment and passing of input tax credit without any actual supply of goods.
- iii. The fact of the complaint (charge-sheet) having been filed.
- iv. The fact of the role attributed to the present applicant is of having done the compliance activity and whereas, it would appear that the financial benefit which has accrued in favour of the present applicant appears to be slightly more than what a normal consultant would charge.
- v. Beyond the same, it does not appear that the applicant was part of the conspiracy or was in any way a major player in the entire alleged fraud.

vi. Considering that the investigation is over and having regard to the role attributed to the present applicant and the maximum punishment that could be imposed, this Court is inclined to consider this application.

This Court has taken into consideration the law laid down by the Hon'ble Apex Court in the case of **Sanjay Chandra v. Central Bureau of Investigation reported in [2012] 1 SCC 40.**

7. In the facts and circumstances of the case and considering the nature of the allegations made against the applicant in the First Information Report, without discussing the evidence in detail, prima facie, this Court is of the opinion that this is a fit case to exercise the discretion and enlarge the applicant on regular bail.

8. Hence, the present application is allowed. The applicant is ordered to be released on bail in connection with F.I.R. registered as F.No. DGGI/INV/GST/2590/2025-Gr B registered with Intelligence Officer, DGGI Surat Zonal Unit, Surat, on executing a bond of Rs.50,000/- (Rupees Fifty Thousand only) with one surety of the like amount to the satisfaction of the trial Court and subject to the conditions that he shall;

[a] not take undue advantage of liberty or misuse liberty;

[b] not act in a manner injurious to the interest of the prosecution;

[c] surrender passport, if any, to the lower court within a week;

[d] not leave the State of Gujarat without prior permission of the Sessions Court concerned;

[e] furnish the present address of residence to the I.O. and also to the Court at the time of execution of the bond and shall not change the residence without prior intimation to the I.O.;

[f] mark presence once a month for a period of six months before the concerned police station.

9. The Authorities will release the applicant only if he is not required in connection with any other offence for the time being. If breach of any of the above conditions is committed, the Sessions Court concerned will be free to take appropriate action in the matter.

10. Bail bond to be executed before the lower court having jurisdiction to try the case. It will be open for the concerned

Court to delete, modify and/or relax any of the above conditions in accordance with law.

11. At the stage of trial, the trial court shall not be influenced by any observations of this Court which are of preliminary nature made at this stage, only for the purpose of considering the application of the applicant for being released on regular bail.

12. The application is allowed in the aforesaid terms. Rule is made absolute to the aforesaid extent. Direct service is permitted.

Bhoomi

(NIKHIL S. KARIEL,J)

Original copy of this order has been signed by the Hon'ble Judge.
Digitally signed by: BHOOMI YOGESHBHAI MISTRY(HC01557), PRIVATE SECRETARY, at High Court of Gujarat on 05/03/2026 13:25:49