

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/CRIMINAL MISC.APPLICATION (FOR SUCCESSIVE REGULAR BAIL -  
AFTER CHARGESHEET) NO. 15087 of 2026**

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RAMAKANT PAL S/O RADHEY SHYAM PAL  
Versus  
STATE OF GUJARAT & ANR.

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Appearance:  
MS GM JOSHI, SENIOR ADVOCATE WITH MR SAMIR B GOGDA(11306)  
for the Applicant(s) No. 1  
MR PRANAV DHAGAT, APP for the Respondent(s) No. 1  
TIRTH NAYAK(8563) for the Respondent(s) No. 2

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**CORAM:HONOURABLE MR. JUSTICE ILESH J. VORA**

**Date : 17/07/2026**

**ORAL ORDER**

1. Heard learned Senior Counsel Mr.G.M. Joshi assisted by Mr.Samir Gogda, learned advocate, and learned Standing Council Mr.Tirth Nayak, and learned APP Mr.Pranav Dhagat for the respective parties.

2. Prayer in this application filed under Section 483 of the Bharatiya Nagrik Suraksha Sanhita, 2023 is for grant of regular bail to the applicant Raman Kantpal, arising out of complaint case no.173676 of 2026, dated 27.05.2026, titled as Senior Intelligent Officer, GST Intelligent, Ahmedabad Zonal Unit Vs. Bhavik Sahani, Director of M/s.WLTPE (M/s.Yoke Payment India Private Limited) and Shri Ramakant Pal, Director of the same company, filed under Section 32(1)(b) and Section 31(c) of the Central Goods and Services Tax, 2017, read with Section 332(1)(i) and Section 332(5) of the Central Goods and Services Tax, 2017 read with Section 210 of the BNSS,

2023, read with Section 134 and 132(6) of CGST Act, 2017.

3. Brief facts giving rise to file present application are as under:

3.1 The applicant is the Director of the M/s. WLTPE, having registered office at Delhi and company is engaged in providing E-Top up services for which, GST registration was provided under HSN.

3.2 It is alleged that the company and its Director were engaged in the systematic and well orchestrated fraud involving by issuance of fake invoices without any underline supply of e-top up services to pass on fraudulent input tax credit to 18 beneficiary companies.

3.3 Accordingly, after due approval of the competent authority, the searches were conducted and on summons, the statement of the applicant and others were recorded. It was revealed that the applicant and other Directors have fraudulently issued fake invoice for taxable value of Rs.351.19 crores (ITC Rs.63.21 crores) to 18 beneficiary companies without actual underline supply of e-top up services. It was further revealed that the applicant executed and organized systemic tax evasion scheme, causing substantial loss to the government revenue, whereby committed an offences under the provisions of the CGST Act 2017 and other offences as referred above.

4. Mr.G.M. Joshi, learned Senior Advocate has submitted that since April-2026, the applicant is in jail. The authority has seized the substantial cash amount along with the all the gadgets as well as the e-ledger and therefore, the investigation is over and complaint is filed and further custody would not serve any purpose and having regard to the contempt of punishment and remote possibility of early disposal of the case, the applicant may be enlarged on bail imposing appropriate conditions.

5. Opposing the prayer of the bail, learned Standing Council Mr.Tirth Nayak, reiterating the contents of the affidavit in reply, it is contended that there is a prima facie case for commission of the offence by the applicant herein and the offence being an economical offence and the applicant being a mastermind of the offence and considering the larger public interest, no case is made out for exercising judicial discretion and the application may be dismissed.

6. In the facts of the present case, during the investigation, the department was secured some financial stake and also have seized the computer gadgets and e-ledger of the company. Since April-2026, the applicant is in jail and there are no chances of early disposal of the criminal case filed by the department. The maximum sentence as provided in the alleged offence is five years. The case of department rests on the documentary evidence. There is no need for further detention of the applicant. In such circumstances, I am of the considered opinion that the applicant is entitled to be released on bail.

7. Hence, the bail application is allowed and the applicant is ordered to be released on regular bail in connection with the complaint case no.173676 of 2026, dated 27.05.2026 (File No.DGGI/INV/FUP/40/2026-Gr.A, pending before the Chief Judicial Magistrate, Ahmedabad, on executing a personal bond of Rs.1,00,000/- (Rupees One Lakh only), with one surety of the like amount to the satisfaction of the learned Trial Court and subject to the conditions that he shall:

| No. | Conditions                                                                                                                                                                                                  |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) | not take undue advantage of liberty or misuse liberty;                                                                                                                                                      |
| (b) | not act in a manner injuries to the interest of the prosecution;                                                                                                                                            |
| (c) | surrender passport, if any, to the lower court within a week;                                                                                                                                               |
| (d) | not leave India without prior permission of the Sessions Judge concerned;                                                                                                                                   |
| (e) | furnish latest address of residence to the Investigating Officer and also to the Court at the time of execution of the bond and shall not change the residence without prior permission of the trial Court; |
| (f) | shall cooperate in trial without seeking unnecessary adjournments;                                                                                                                                          |

8. The authorities shall release the applicant if he is not required in connection with the any other offence. If breach of

any above condition is committed, the Court concerned shall take appropriate action or issue warrant against the applicant. The bail bond to be executed before the learned trial Court having jurisdiction to try the case. It will be open for the sessions judge concerned to delete, modify and/or relax any of the above conditions, in accordance with law. Nothing stated hereinabove, shall tantamount to the expression of any opinion on the merits of this case. Direct Service is permitted.

Rakesh

**(ILESH J. VORA,J)**