



CGHC010322972026



2026:CGHC:42909

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

MCRC No. 7691 of 2026

1 - Vijay Yadav S/o Sh. Hare Ram Yadav Aged About 41 Years R/o 135, Thakur Para 1, Near Dewangan Khandan, Mudapar, Durg Chhattisgarh 491107

... Applicant

versus

1 - State Of Chhattisgarh Through Deputy Commissioner State Tax Head Office Naya Raipur, Commercial Tax G S T Department, Sector- 19, Atal Nagar, Naya Raipur District- Raipur Chhattisgarh

--- Non-applicant

For Applicant	:	Mr. Vikalp Sharma, and Mr. Palash Soni, Advocate
For Non-applicant	:	Dr. Saurabh Pande, Dy. AG along with Mr. Kawaljeet Singh Saini, Dy. GA

Hon'ble Shri Justice Rakesh Mohan Pandey

Order On Board

05.10.2026

1) The applicant has preferred this First Bail Application under Section 483 of the Bhartiya Nagarik Suraksha Sanhita, 2023 for grant of regular bail, he has been arrested in connection with Crime No.Arr 05/2026 registered at Police Station SGST, Naya Raipur, District Raipur (C.G.) for the offence under Sections 132(1)(B), 132((1)(C), 132 (1)(i) and 132(5) of the Central Goods and Service Tax Act, 2017 (for short 'the Act of 2017').

- 2)** As per the case of the prosecution, the present applicant, who is the proprietor of M/s. Maya Steel & Enterprise and M/s. Mayra Steel Enterprises, fraudulently availed and utilized of Input Tax Credit exceeding Rs.9.54 crores. Therefore, an FIR was registered against the present applicant by the Deputy Commissioner, State GST, on 20.07.2026. Hence, the present bail application.
- 3)** Learned counsel appearing for the applicant would argue that, in the present case, the charge-sheet has already been filed; the applicant is in jail since 20.07.2026; and the offences punishable under Sections 132(1)(B) and 132(1)(c) of the Act of 2017 are non-bailable and compoundable. It is also argued that the applicant has one criminal antecedent, which was registered in the year 2018. Thus, he would pray for grant of bail to the present applicant.
- 4)** On the other hand, learned counsel for the State would oppose the bail application and submit that the present applicant fraudulently availed Input Tax Credit of Rs.9.54 crores and thereby caused loss to the public exchequer. It is further submitted that the applicant has one criminal antecedent; therefore, his bail application deserves to be rejected.
- 5)** I have heard learned counsel for the parties and perused the material available on record.
- 6)** Having considered the facts and circumstances of the case, the nature of the allegations levelled against the applicant, the fact that there is only one criminal antecedent against the applicant, which was registered in the year 2018, the charge-sheet has already been filed, and the applicant is in jail since 20.07.2026, further considering that the offences punishable under Sections 132(1)(B) and 132(1)(c) of the

Act of 2017 are non-bailable and compoundable, and without expressing any opinion on the merits of the case, this Court is of the considered opinion that the applicant has made out a case for grant of bail. Accordingly, I am inclined to allow the bail application. Accordingly, the bail application is **allowed**.

7. It is directed that in the event of the applicant executing a personal bond for a sum of **Rs.50,000/-** with one surety in the like sum to the satisfaction of the concerned trial Court, he shall be released on bail on the following conditions:-

- (i) he shall not directly or indirectly make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such fact to the Court;
- (ii) he shall not act in any manner which will be prejudicial to fair and expeditious trial, &
- (iii) he shall appear before the trial Court on each and every date given to him by the said Court till disposal of the trial.

The observation made hereinabove is for the purpose of deciding this bail application only, the learned trial Court shall decide the case on its own merits.

Sd/-

(Rakesh Mohan Pandey)
JUDGE