

## HC: Bail Granted in Fake Invoicing Case as Evidence Was Documentary & No Risk of Tampering.

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REFER THE DECISION OF THE HON'BLE PUNJAB & HARYANA HIGH COURT IN THE CASE OF

**Deepak Goyal v. Inspector (Anti-Evasion), CGST Commissionerate, Ludhiana – [2025] 180 taxmann.com 71 (Punjab & Haryana)**

### Facts of the Case

The petitioner was alleged to be involved in **fake invoicing and fraudulent availment/passing of GST Input Tax Credit (ITC)** through circular trading. The Anti-Evasion Wing of the CGST Commissionerate, Ludhiana collected **documentary and electronic evidence** showing issuance of invoices without actual movement of goods. The petitioner had already been **in judicial custody for around three months**. He sought bail on the grounds that further custodial interrogation was unnecessary, as the prosecution case was entirely based on **documents, electronic records, and official witnesses**, leaving no realistic scope for tampering with evidence or influencing witnesses.

### Judgement

The Punjab & Haryana High Court observed that the allegations related to **document-based economic offences**, and the material relied upon by the department consisted largely of **invoices, records, and electronic data**, all of which were already in possession of the investigating agency. Since the petitioner had remained in custody for **sufficient duration**, and further detention was not required for investigation, the Court held that continued incarceration would serve no useful purpose.

**Accordingly, the Court ordered the release of the petitioner on bail, subject to appropriate conditions to ensure cooperation with the investigation.**

**// भगवान महावीर का संदेश //**

**"जीवो और जीने दो" — यही हो हमारा संकल्प।**

**🙏 जय जिनेन्द्र 🙏**