

HC: Bail Granted in GST ITC Fraud Case Due to Prolonged Custody and Parity with Co-accused

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REFER THE DECISION OF THE HON'BLE P&H HIGH COURT IN THE CASE OF

Arvind Kumar vs. Directorate General of GST Intelligence, Amritsar, Citation: (2025) 31 Centax 16 (P&H.)

Facts of the Case:

The petitioner, **Arvind Kumar**, was **arrested in connection with a case involving alleged fraudulent availment of Input Tax Credit (ITC) under GST.**

He had been in **custody for over two months** at the time of seeking bail.

The **main accused had already been granted bail** by the court.

The **other persons named by the petitioner were interrogated, and no incriminating material was recovered** from his premises.

The prosecution did not oppose the bail on the grounds of flight risk or tampering with evidence.

Hon'ble High Court Judgement:

The **Court** observed that the petitioner had **already suffered sufficient incarceration.**

It also noted that **co-accused had been released, and no further recovery or custodial interrogation** was necessary.

Considering the principle of **parity, absence of recovery, and prolonged detention**, the Court found it appropriate to grant bail.

Accordingly, bail was granted to Arvind Kumar subject to suitable conditions.