IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HONOURABLE SRI JUSTICE N.TUKARAMJI

CRIMINAL PETITION No. 13710 OF 2026

(CNR No. HBHC010572772026)

DATE: 17.09.2026

Between :

Sri Saroj Kumar Pandey

… Petitioner/Accused

AND

State of Telangana, Through the Public Prosecutor, Commercial Taxes Department, High Court for the State of Telangana, Hyderabad.

… Respondent.

ORDER

This Criminal Petition is filed under Section 482 of the *Bharatiya Nagarik Suraksha Sanhita, 2023* (for short, "BNSS"), seeking the relief of anticipatory bail.

2. The petitioner is arrayed as Accused No. 2 in connection with Ref. No. CCT's Enft/JE1/05/2026 of Commercial Taxes Department, Telangana State, for the offence under Section 132(1)(c) of the *Central Goods and Services Tax Act, 2017* (for short, "CGST Act") and 132(1)(i) of the *Telangana Goods and Services Tax Act, 2017* (for short, "TGST Act").

3. Heard Mr. A.V.A. Siva Kartikeya, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, representing the respondent-Commercial Taxes Department, Telangana State.

Brief Facts of the Case:

4.1. The petitioner is one of the Directors of M/s. Shah Batteries Private Limited, a company carrying on business at Hyderabad. The Commercial Taxes Department initiated proceedings against the petitioner and the Company alleging wrongful availment of Input Tax Credit (ITC) of approximately Rs.98.47 Crores on the strength of invoices allegedly issued by non-genuine suppliers, thereby alleging commission of an offence punishable under Section 132(1)(c) of the Act, 2017. In the course of the investigation, search proceedings were conducted at the premises of the Company on 30.04.2026, during which certain documents and electronic devices were seized. A further search was conducted on 05.06.2026.

4.2. The petitioner states that he and the Company have been cooperating with the investigation and have complied with the summons issued by the Department by furnishing replies and relevant documents. It is further stated that the Company deposited an amount of Rs.1.50 Crores through DRC-03, under protest. During the course of the investigation, the other

Director/Accused No.1 was arrested on 16.06.2026 and was subsequently enlarged on bail by the trial Court on 23.07.2026 in Crl.M.P. No.295 of 2026. The petitioner apprehends his arrest pursuant to the arrest authorization stated to have been issued by the Commissioner, State Tax. The petitioner contends that the documentary and electronic material relevant to the investigation has already been seized and is in the custody of the Department. He further submits that he has continuously cooperated with the investigation and that there is no likelihood of his absconding, tampering with evidence, or influencing the witnesses. The petitioner further asserts that the transactions in question were genuine and were supported by tax invoices, e-way bills, photographs, banking transactions and Books of Accounts. It is also asserted that the concerned suppliers possessed valid GST registrations at the relevant point of time. On these grounds, the petitioner seeks protection from arrest.

Submissions on Behalf of the Petitioner:

5.1. Learned counsel for the petitioner submits that the investigation initiated by the Commercial Taxes Department relates to the allegation of wrongful availment of Input Tax Credit (ITC). It is contended that the investigation is predominantly founded upon documentary and electronic material, most of which has already been seized and is in the custody of the Investigating Agency. Therefore, according to the learned counsel, custodial interrogation of the petitioner is neither necessary nor warranted. He further

submits that the petitioner has appeared before the Authorities pursuant to the summons issued to him and has furnished replies and relevant documents. It is contended that the petitioner has throughout remained available to the Investigating Agency and has cooperated with the investigation. It is further submitted that there is no material to indicate that the petitioner is likely to abscond, tamper with the evidence, or influence any of the witnesses.

5.2. Learned counsel further submits that the petitioner's Company is a duly registered and genuine business entity having substantial business turnover and GST compliance and is neither a fictitious entity nor a shell company. According to the petitioner, the transactions forming the subject matter of the investigation were genuine business transactions, supported by records including tax invoices, e-way bills, photographs, banking transactions and Books of Accounts, evidencing the receipt of goods and corresponding payments. Learned counsel further submits that the concerned suppliers possessed valid GST registrations at the time of the transactions and that any subsequent cancellation of such registrations or adverse action against the suppliers cannot, by itself, establish criminal liability on the part of the petitioner. It is also submitted that the Company has already deposited an amount through DRC-03, under protest, which, according to the petitioner, demonstrates his bona fides and willingness to cooperate with the investigation.

5.3. Learned counsel places reliance upon the fact that the co-Director, who was arrested in connection with the same proceedings, has subsequently been enlarged on bail. It is, therefore, contended that the petitioner, being similarly situated and having cooperated with the investigation, is also entitled to protection by way of anticipatory bail. Learned counsel reiterates that the relevant documents and electronic devices have already been seized and are in the possession of the Department and, consequently, custodial detention of the petitioner would serve no further investigative purpose.

5.4. Learned counsel further places reliance upon the authority in *Sandeep Kumar Goel and another v. Union of India*, 2026 SCC OnLine TS 7232, wherein this Court, while considering similar allegations relating to fraudulent availment of excess Input Tax Credit, observed that where the evidence is documentary in nature and is already available with the Investigating Agency, and the accused are cooperating with the investigation, custodial interrogation cannot be treated as necessary merely because the alleged offence is a serious economic offence.

5.5. For the aforesaid reasons, learned counsel for the petitioner prays that, having regard to the petitioner's continued cooperation with the investigation, the availability of the relevant documentary and electronic material with the Investigating Agency, the absence of any likelihood of

abscondence or tampering with the evidence, and the fact that the co-Director has already been granted bail, the petitioner/Accused No.2 may also be granted protection from arrest and released on bail on such terms and conditions as this Court may deem fit and proper.

Submissions on Behalf of the Respondent-Department:

6.1. Learned Special Government Pleader for State Tax, appearing for the respondent-Department, opposed the petition and submitted that the petitioner/Accused No.2 is one of the Directors of M/s. Shah Batteries Private Limited, against which proceedings have been initiated in respect of the alleged fraudulent availment and utilisation of ITC amounting to Rs.98.47 Crores. It is contended that the ITC was allegedly availed on the strength of invoices issued by 17 fraudulent/shell taxpayers without any actual supply or movement of goods. According to the respondent-Department, out of the declared GST liability of approximately Rs.102.33 Crores, only Rs.45.42 Lakhs was discharged in cash, whereas Rs.98.47 Crores was discharged by utilising the disputed Input Tax Credit.

6.2. Learned Special Government Pleader further submits that the investigation has disclosed, prima facie, that the 17 supplier entities formed part of a fraudulent network. It is alleged that several of the said entities shared common residential addresses and that their GST returns were filed from a common IP address, even within short intervals. According to the

Department, these circumstances indicate that the transactions were centrally managed and were not genuine. It is further alleged that the petitioner and Accused No.1 were actively involved in the transactions in question and acted as the masterminds of the alleged ITC fraud by colluding with the said supplier entities and creating a false documentary trail.

6.3. The respondent-Department disputes the contention of the petitioner that the transactions were genuine merely because tax invoices, e-way bills, banking transactions and other supporting documents are available. Learned Special Government Pleader submits that such documents could have been created or utilised to give a semblance of genuineness to transactions in which there was, in fact, no actual movement or supply of goods. He further submits that the investigation is still at a crucial stage and that custodial interrogation of the petitioner is necessary for tracing the complete financial trail, identifying the ultimate beneficiaries, examining the alleged *hawala* channels, and assessing the involvement of other persons and entities connected with the alleged fraud. It is, therefore, submitted that the petitioner has not fully cooperated with the investigation and that, having regard to his alleged role in the transactions, his custodial interrogation cannot be dispensed with at this stage. The respondent-Department further expresses apprehension that, if the petitioner is protected by anticipatory bail, he may interfere with the ongoing investigation by tampering with electronic evidence, destroying or manipulating Books of Accounts and other records,

or influencing witnesses. According to the respondent-Department, the fact that certain documents and electronic devices have already been seized does not eliminate the necessity for further investigation or custodial interrogation, particularly when the persons and entities allegedly involved in the fraudulent transactions, as well as the complete financial trail, are yet to be fully traced.

6.4. Learned Special Government Pleader submits that the allegations relate to a serious economic offence involving alleged fraudulent availment and utilisation of ITC and substantial loss to Government revenue. It is contended that the magnitude of the alleged fraud, the organised nature of the transactions, the petitioner's purported active role, and the present stage of the investigation are circumstances that weigh against the grant of pre-arrest protection. The respondent further submits that the deposit of Rs.1.50 Crores through DRC-03, under protest, represents only a small portion of the disputed ITC and cannot, by itself, negate the alleged criminal liability of the petitioner or constitute a ground for granting anticipatory bail.

6.5. In support of the opposition to the petition, learned Special Government Pleader relies upon the authorities in *P.V. Ramana Reddy v. Union of India and others*, (2021) 2 Supreme Court Cases 784 (High Court of Telangana); *Vimal Nayan and others v. The Principal Commissioner of GST and Central Excise and others*, MANU/TN/1533/2019 (High Court of

Madras, decided on 12.02.2019); *Premchand Jain and others v. Union of India*, MANU/RH/0139/2026 (High Court of Rajasthan, Jaipur Bench, decided on 07.02.2026); *Suresh Hukmat Rai Jadhwani v. Union of India and others*, (2022) 94 GST 767 (Bom.) (High Court of Bombay, decided on 04.07.2022); *Attaaulha Mohammad Nairn Chaudhari v. The State of Maharashtra*, MANU/MH/4126/2022 (High Court of Bombay, decided on 10.06.2022); *Union of India v. Gautam Garg*, MANU/RH/1496/2024 (High Court of Rajasthan, Jaipur Bench, decided on 25.07.2024); and *Rajesh Kumar Dudani v. State of Uttarakhand and others*, MANU/UC/0863/2022 (High Court of Uttarakhand at Nainital, decided on 22.09.2022). It is pleaded that, in the aforesaid authorities, different High Courts have considered that the question of granting anticipatory bail in a serious GST investigation cannot be determined solely by reference to the fact that the alleged evidence is documentary in nature. According to the respondent-Department, the Courts have measured the magnitude of the alleged fraudulent ITC, the nature and complexity of the transactions, the alleged network of entities involved, the stage of the investigation, the specific role attributed to the accused, and the necessity of custodial interrogation for an effective investigation.

6.6. Learned Special Government Pleader further places reliance upon the authorities in *State of Gujarat v. Mohan Lal Jitamalji Porwal*, (1987) 2 SCC 364; *Nimmagadda Prasad v. CBI*, (2013) 7 SCC 466; and *Y.S. Jagan Mohan*

Reddy v. CBI, (2013) 7 SCC 439, contending that economic offences involving deep-rooted conspiracies and substantial involvement of public revenue require a different approach while considering an application for bail. It is further contended that, while considering the gravity of the alleged offence, the Courts have declined to grant anticipatory bail in cases involving allegations relating to fake invoices and fraudulent availment of ITC.

6.7. Learned Special Government Pleader submits that the investigation in the present case is at a nascent and crucial stage and that grant of anticipatory bail at this stage may hamper an effective investigation into the alleged network of fraudulent suppliers, the movement and tracing of funds, and the identification of the ultimate beneficiaries. It is, therefore, contended that the petitioner has not made out any acceptable ground for grant of pre-arrest protection. On these grounds, the respondent-Department seeks dismissal of the Criminal Petition.

Consideration of the Rival Contentions:

7. I have carefully considered the rival submissions and perused the material available on record.

8. In the context of the rival contentions, the present application has to be examined not merely with reference to the magnitude of the alleged wrongful availment of ITC, but by balancing the seriousness of the alleged

economic offence against the petitioner's fundamental right to personal liberty and, in particular, by examining the factual necessity for custodial interrogation at the present stage of the investigation.

9.1 There can be no serious dispute that the allegations against the petitioner are grave. The respondent-Department alleges fraudulent availment and utilisation of ITC of approximately Rs.98.47 Crores on the strength of invoices allegedly issued by 17 non-genuine suppliers, without any actual supply or movement of goods.

9.2. The allegations, if established, attract the penal consequences contemplated under Section 132 of the CGST/TGST Act, particularly where the amount of tax evaded or the amount of ITC wrongly availed or utilised exceeds the prescribed threshold under Section 132(1)(i) of the Act, the alleged offence falls within the higher category of punishment contemplated under the said provision.

9.3. Section 132(5) of the CGST/TGST Act provides that an offence falling under clauses (a) to (d) of Section 132(1), punishable under clause (i) thereof, is cognizable and non-bailable. The gravity of the allegations and the magnitude of the alleged loss of revenue are, therefore, undoubtedly relevant considerations while considering the petitioner's prayer for pre-arrest protection.

9.4. At the same time, the statutory power of arrest under Section 69 of the Act, 2017 cannot be equated with an automatic requirement to arrest in every case. Section 69 predicates the exercise of the power upon the Commissioner having "reasons to believe" that the person has committed an offence specified under clauses (a) to (d) of Section 132(1) of the Act.

10.1. The Hon'ble Supreme Court, in *Radhika Agarwal and another v. Union of India and others*, 2025 INSC 272, while upholding the validity of Sections 69 and 70 of the CGST Act, 2017, made it clear that the Commissioner must record reasons to believe on the basis of material demonstrating satisfaction of the statutory conditions. Arrest cannot be founded upon mere suspicion or be resorted to merely for the purpose of investigating whether the statutory conditions for arrest exist. The Hon'ble Supreme Court expressly emphasised that the power of arrest must be exercised with circumspection and cannot be exercised casually.

10.2. In that context, while considering allegations of fraudulent availment of ITC of approximately Rs.95 Crores through allegedly fictitious suppliers and invoices, the Court observed that the seriousness of an economic offence, by itself, cannot justify arrest. The Court was required to examine, inter alia, the availability of evidence, the conduct and cooperation of the accused, the possibility of abscondence or tampering with evidence, and, most importantly, whether custodial interrogation was actually indispensable.

10.3. Ultimately, anticipatory bail was granted in that case on the consideration that the investigation substantially rested upon documentary, financial and electronic material which had already been secured by the Department and that there was no compelling material demonstrating that custodial interrogation was indispensable at that stage.

11.1. The aforesaid principle is also consistent with the decision in *Tarun Jain v. Director General of GST Intelligence*, 2021:DHC:3841, wherein the Delhi High Court considered allegations relating to fraudulent availment of ITC of approximately Rs.72 Crores against a Director of a company. The Court treated the necessity of custodial interrogation as a question to be examined with reference to the facts and circumstances of the particular investigation and did not treat the magnitude of the alleged ITC fraud, by itself, as determinative of the question of pre-arrest protection.

11.2. The broader jurisprudential distinction between the existence of the power to arrest and the necessity of exercising that power is also reflected in *Joginder Kumar v. State of Uttar Pradesh*, (1994) 4 SCC 260, wherein the Hon'ble Supreme Court held that the mere existence of the power of arrest does not furnish an official justification for exercising it in every case. The said principle has subsequently been applied in the context of economic offences while considering whether deprivation of liberty by way of custodial interrogation is actually required for an effective investigation.

11.3. Similarly, in *Arvind Kejriwal v. Enforcement Directorate*, 2024 INSC 400, the distinction between the existence of the statutory power of arrest and the necessity for its actual exercise has been recognised. The proposition, therefore, is not that arrest is impermissible in a GST investigation. Rather, the necessity for arrest must be demonstrable with reference to the circumstances of the individual case.

11.4. At the same time, the respondent's reliance upon the seriousness of the alleged economic offence is not without substance. In *P. Chidambaram v. Directorate of Enforcement*, (2020) 13 SCC 791, the Hon'ble Supreme Court recognised that economic offences constitute a distinct class and that the gravity and magnitude of the alleged offence, the nature of the allegations, and the requirement of effective investigation are relevant considerations while considering an application for anticipatory bail.

11.5. Likewise, in *Premchand Jain* (supra), the Rajasthan High Court declined pre-arrest protection to the principal accused in a GST case involving substantial tax evasion, emphasising the gravity of the alleged economic offence and the alleged central role of the accused in the continuing investigation. Significantly, in the same judgment, anticipatory bail was granted to the co-petitioner whose role was found to be comparatively limited.

11.6. Thus, the decision in *Premchand Jain* itself demonstrates that the individual role attributed to an accused remains a material consideration and that the quantum of alleged tax evasion, though undoubtedly relevant, cannot by itself be treated as determinative of the entitlement to pre-arrest protection.

12.1. In the instant case, the petitioner asserts that he has appeared pursuant to summons, furnished replies and relevant documents, and remained available to the Investigating Agency. The Department, on the other hand, alleges that the petitioner has not fully cooperated with the investigation and that his custodial interrogation is required for tracing the complete financial trail, identifying the ultimate beneficiaries, examining the alleged *hawala* channels, and ascertaining the involvement of other persons and entities connected with the alleged fraud.

12.2. These rival assertions cannot be resolved merely on the basis of the magnitude of the alleged ITC. The Court is required to ascertain whether the Department has placed before it concrete material demonstrating why the aforesaid investigative objectives cannot reasonably be achieved through further summons, production of documents, examination of witnesses, forensic examination of the seized material and electronic devices, scrutiny of Books of Accounts and other records, or by adopting other investigative measures short of custodial interrogation.

12.3. The fact that documents and electronic devices belonging to the Company have already been seized is, therefore, a material circumstance, though not by itself conclusive. The significance of such seizure has to be assessed in the context of the Department's further case that relevant material remains to be traced and that the petitioner alone may be in a position to identify or explain the movement of funds or the functioning of the alleged network of supplier entities.

12.4. Conversely, if the Department is able to demonstrate that material evidence remains vulnerable to destruction or manipulation by the petitioner, or that the petitioner has deliberately avoided meaningful cooperation and that his custodial interrogation is necessary to secure or recover such material, the requirement of custodial interrogation would stand on a different footing.

12.5. However, where the material relied upon by the Department is already substantially in its possession, the petitioner has appeared pursuant to summons and has otherwise cooperated with the investigation, a mere assertion that custodial interrogation is necessary cannot, by itself, substitute for a specific demonstration of investigative necessity.

13.1. The allegation that the petitioner and the co-Director were the masterminds of the alleged fraud is undoubtedly a serious circumstance.

However, such an allegation has to be assessed with reference to the material collected during the investigation. The petitioner's status as a Director, by itself, cannot conclusively establish his personal participation in every transaction undertaken by the Company.

13.2. At the stage of considering an application for anticipatory bail, the Court is not required to undertake a meticulous examination of the allegations or conduct a mini-trial regarding the genuineness of the underlying supplier entities. Nevertheless, the material connecting the particular petitioner with the alleged fraudulent availment and utilisation of ITC, and the question whether his arrest is necessary for further investigation, are relevant aspects which require consideration.

13.3. The petitioner's reliance upon the bail granted to the co-accused/Accused No.1 also requires consideration. Although the principle of parity cannot be applied mechanically, the fact that the co-Director was arrested in the same investigation and has subsequently been released on bail may have persuasive value, particularly if the allegations, respective roles and circumstances of both Directors are substantially comparable.

13.4. At the same time, parity is not an independent or inflexible ground for granting anticipatory bail. If the Department establishes materially different conduct, role, involvement, or investigative requirements in respect of the

present petitioner, the fact that the co-accused has been granted bail would not, by itself, entitle the petitioner to similar relief.

13.5. The deposit of Rs.1.50 Crores through DRC-03, under protest, is likewise a relevant circumstance while assessing the petitioner's conduct and bona fides, but it neither extinguishes nor determines his alleged criminal liability. Payment or deposit of an amount during the course of investigation cannot be treated either as an admission of guilt or as an automatic defence to the prosecution. Equally, such conduct cannot be ignored altogether while assessing the petitioner's willingness to cooperate with the investigation.

13.6. There is also a procedural aspect concerning the alleged arrest authorization which requires consideration. The Hon'ble Supreme Court, in *Sunil Biyani v. Union of India*, 2026 INSC 849, clarified that an order under Section 69 of the Act, 2017, recording the Commissioner's "reasons to believe", is a *sine qua non* for the exercise of the power of arrest and that such order must be communicated to the person sought to be arrested so that the person is able to effectively avail the remedy of pre-arrest bail.

13.7. The Hon'ble Supreme Court further held that, until such communication, the question of arrest does not arise. Consequently, where the petitioner merely apprehends arrest on the basis of an alleged

authorization, but the Department has not communicated the Section 69 order and the reasons to believe forming the basis thereof, the Court would be justified in requiring the Department to comply with the statutory and constitutional safeguards governing arrest. The aforesaid principle further strengthens the procedural dimension of the petitioner's challenge to the apprehended arrest.

14.1. On an overall consideration of the matter, the Court is required to distinguish between the existence of a serious and cognizable/non-bailable GST offence and the necessity of arrest at the particular stage of the investigation.

14.2. The seriousness of the alleged offence is undoubtedly established, at the prima facie level, by the quantum of ITC allegedly availed and utilised and by the nature of the allegations concerning the alleged network of non-genuine suppliers.

14.3. The question of whether pre-arrest protection should nevertheless be granted has to be determined with reference to the petitioner's individual role, his conduct during the investigation, the nature of the material yet to be collected, the possibility of tampering with evidence or abscondence, and, most importantly, the necessity or otherwise of custodial interrogation for carrying the investigation forward effectively.

Conclusion:

15.1. In the facts pleaded before this Court, the investigation has already involved searches and seizure of documents and electronic devices. The petitioner asserts continued cooperation with the investigation, and the material relied upon by the parties is substantially documentary and electronic in nature. Further, the co-accused, who is the Managing Director and was arrested in connection with the same investigation, has already been enlarged on bail.

15.2. These circumstances are relevant and materially comparable for the purpose of considering the petitioner's prayer for anticipatory bail. At the same time, the relief cannot be granted without securing the interests of the prosecution and ensuring the petitioner's continued cooperation with the investigation.

15.3. Accordingly, on the basis of the pleadings and material presently placed before this Court, the petitioner has made out a case for grant of anticipatory bail, subject to appropriate conditions requiring his appearance before the Investigating Authority and ensuring his cooperation with the investigation, while safeguarding the legitimate interests of the prosecution.

16. Accordingly, the Criminal Petition is allowed. The petitioner/Accused No.2 shall be enlarged on anticipatory bail, subject to the following conditions:

(A) The petitioner/Accused No.2 shall surrender before the Apprehending Authority/Authorized Officer concerned, on or before 03.09.2026. Upon such surrender or in the event of arrest, the Authorized Officer/Investigating Officer shall release the petitioner/Accused No.2 on bail on execution of personal bonds for a sum of Rs.5,00,000/- (Rupees Five Lakh only), with two sureties for a like sum each, to the satisfaction of the said Officer.

(B) The petitioner/Accused No. 2 shall appear before the Investigating Officer on every Tuesday and Saturday between 10:00 AM to 03:00 PM, for a period of twelve (12) weeks from the date of his release on bail or until filing of the final result, whichever is earlier.

(C) The petitioner/Accused No. 2 shall appear before the Authorized Officer/Investigating Officer as and when directed for the purpose of investigation and shall cooperate with the investigation in all respects.

(D) The petitioner/Accused No.2 shall furnish his complete residential address, mobile number and other contact particulars to the

Authorized Officer/Investigating Officer and shall promptly intimate any change(s) therein.

(E) The petitioner/Accused No.2 shall not leave India without obtaining prior permission from the jurisdictional Court concerned.

(F) The petitioner/Accused No.2 shall not directly or indirectly induce, threaten, influence any person acquainted with the facts of the case, nor shall he tamper with prosecution evidence in any manner whatsoever.

(G) The petitioner/Accused No.2 shall strictly comply with all the conditions contemplated under Section 482(2) of the BNSS.

(H) Any willful breach or violation of any of the aforesaid conditions shall render the petitioner liable to appropriate proceedings before the jurisdictional Court, including cancellation of bail, in accordance with the provisions of the BNSS and other applicable law.

17. However, it is expressly clarified that the protection granted herein shall not preclude the competent authority from taking any further action strictly in accordance with Sections 69 and 132 of the Act, 2017. The Investigating Officer shall remain at liberty to proceed with the investigation in accordance with law. In the event that any subsequent material comes to light demonstrating satisfaction of the statutory conditions and establishing a genuine necessity for the arrest of the

petitioner, the competent authority shall be entitled to take such further action as may be permissible in law. The observations made in this order shall not be construed as either restricting the statutory powers of the competent authority or expressing any opinion on the merits of the allegations against the petitioner.

18. It is further made clear that any observations made herein are confined solely to the adjudication of the present application for anticipatory bail and shall not be construed as an expression of opinion on the merits of the case. The Investigating Agency shall be at liberty to conduct the investigation uninfluenced by any observations made herein.

Pending miscellaneous applications, if any, shall stand closed.

N.TUKARAMJI, J

Date: 17.09.2026
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