

IN THE HIGH COURT OF JHARKHAND AT RANCHI
B.A. No. 1217 of 2026

Pramod Kumar Agarwal, S/o Laxmi Prasad Agarwal, R/o Village-Sudna,
Near Aluminum Factory Sudna, PO & PS Medininagar, District Palamu,
Jharkhand Petitioner

Versus

Union of India, represented through Intelligence Officer, Directorate
General of Goods and Services Tax Intelligence, Regional Unit,
Jamshedpur, having its office at 2nd Floor, Shaurya Trade Centre, 159,
Dhalbhum Road, PO & PS Sakchi, Jamshedpur, District East Singhbhum,
Jharkhand Opposite Party

CORAM: HON'BLE MR. JUSTICE GAUTAM KUMAR CHOUDHARY

For the Petitioner : Mr. Sumeet Gadodia, Advocate
Mrs. Shilpi Sandil Gadodia, Advocate
Mr. Ranjeet Khushwaha, Advocate
Mr. Prakhar Harit, Advocate
For Union of India : Mr. Parth S. A. Swaroop Pati, APP

Order No.02 / Dated : 17.02.2026.

I.A. No. 2292 of 2026

This interlocutory application has been filed on behalf of the petitioner wherein prayer has been made for early hearing of the instant bail application.

Prayer is allowed.

I.A. No. 2292 of 2026 is disposed of.

B.A. No. 1217 of 2026

Heard both the sides.

1. This bail application has been filed on behalf of Pramod Kumar Agarwal who is in custody since 24.12.2025 in connection with Complaint Case No. 4596 of 2025, arising out of File No. DGGI/INTL/1124/2025-Gr D-O-O/o ADD-DGGI-RU-JAMSHEDPUR for the offence registered under Sections 132(1)(a), 132(1)(f) and 132(1)(i) of the Central Goods and Services Tax Act, 2017 (*hereinafter to be referred as 'CGST Act, 2017'*) pending in the Court of learned Special Judge, Economic Offence, Jamshedpur, is pressed into motion.
2. The petitioner is one of the partners of M/s Shubh Laxmi Traders, Daltonganj, engaged in the business of sale and purchase of iron ore and is registered under the provisions of CGST Act, 2017.
3. Gravamen of allegation against the petitioner is that he was involved in large scale evasion of GST. In pursuance of the intelligence received in this

regard, a raid was conducted at multiple places of said firm on 02.12.2025 to 04.12.2025 under the provision of Section 67(2) of CGST Act, 2017. During search, incriminating physical and digital evidences were recovered disclosing tax evasion to the tune of Rs.35 Crores.

4. After investigation, prosecution report in the form of official complaint has been submitted against the petitioner under Section 132 of the Central Goods and Services Tax Act, 2017 read with Section 20 of the Integrated Goods and Services Tax Act, 2017.
5. The prayer for bail is being made on the ground that the investigation is complete and there is no requirement of custodial interrogation. Reliance in this regard is place on **(2023) 2 SCC 621 (Ratnambar Kaushik Vs. Union of India)** wherein, the bail application was allowed by Hon'ble Supreme Court. It was observed that even if it was taken note that the alleged evasion of tax by the petitioner is to the extent as provided under Section 132(1)(l)(i), the punishment provided is, imprisonment which may extend to five years and fine.
6. It is further submitted that the petitioner is having history of Liver Transplant treatment for which there was no proper treatment in RIMS, Ranchi as there was no specialized department of Gastro Entomologists. Presently, the petitioner is under treatment at RIMS at Ranchi. It is further submitted that the petitioner has been diagnosed in MRI Compression of nerve roots of spine and he has been advised neuro surgery. Relevant document has been filed along with the interlocutory application. MRI of cervical and spine screening was done in which there has been found to be diffusion in the nerve.
7. It is also submitted that out of tentative assessment of GST evasion of Rs.35 Crores, the petitioner has already *suo motu* deposited Rs.1.25 Crores.
8. Mr. P.A.S. Pati, learned counsel appearing for the opposite party-Directorate General of GST, has vehemently opposed the prayer for bail and submitted that specific role of the petitioner has come up in para 13 of the prosecution report wherein, he has been said to be the founding partner holding 40% stake and he was the authorized signatory of M/s Shubh Laxmi Traders and was principal beneficiary of large scale of GST fraud to the tune of Rs.35 Crores. It is also submitted that the investigation is still in progress as has come in the prosecution report in 17(v) against the

petitioner.

9. Argument on behalf of the Petitioner appears to be persuasive.

Under the circumstances, the above-named petitioner is directed to be released on bail on furnishing bail bond of Rs.1,00,000/-(One Lakh) with two sureties of the like amount each to the satisfaction of the Court below, subject to condition that both the sureties shall be income tax payee and the petitioner will also submit his Passport before the trial court while furnishing the bail bonds.

(Gautam Kumar Choudhary, J.)

Pawan/

Uploaded
18.02.2026