



2026:AHC:123306-DB

**Reserved On :- 20.05.2026**

**Delivered On :- 29.05.2026**

**HIGH COURT OF JUDICATURE AT ALLAHABAD**

**HABEAS CORPUS WRIT PETITION No. - 509 of 2026**

Ashish Tyagi

.....Petitioner(s)

Versus

Director General Of Gst Intelligence And 2 Others

.....Respondent(s)

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Counsel for Petitioner(s) : Anshu Singh, Hemendra Pratap Singh  
Counsel for Respondent(s) : Dhananjay Awasthi, G.A., Kuldeep Kumar

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**Court No. - 44**

**HON'BLE SIDDHARTH, J.**

**HON'BLE VINAI KUMAR DWIVEDI, J.**

(Delivered By Hon'ble Siddharth, J.)

1. Heard Sri Hamendra Pratap Singh, learned counsel for the petitioner; Sri Dhananjay Awasthi, learned counsel for respondent nos. 1 and 2 and learned A.G.A for the State-respondent.

2. The writ petition has been filed praying for following reliefs :-

*"(i) To issue a writ, order or direction, in the nature of Habeas Corpus directing the respondents herein to produce the corpus/petitioner while declaring the detention, arrest, and subsequent remand and custody of the petitioner as unconstitutional, illegal and arbitrary and consequently directing that the petitioner be released forthwith;*

*(ii) To issue a writ, order, or direction in the nature of certiorari setting aside the order dated 18.02.2026 passed by learned Special Chief Judicial Magistrate, Meerut in Case No. 2122 / 2025, Union of India vs. Ashish Tyagi, under Section 132(1)(a), 132(1)(f), 132(1)(i) of the CGST Act, 2017, Department DGGI, Ghaziabad and all consequential proceedings thereof,*

*(iii) To issue any other and further writ, order, or direction, which*

this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

(iv) To allow the instant petition with costs."

3. Learned counsel for the petitioner submits that in the present case, neither the grounds of arrest have been mentioned in the arrest memo nor have the grounds of arrest been supplied as an annexure thereto, which is in clear violation of Circular No. 02/2022-2023 issued by the C.G.S.T. Department.

4. Secondly, no specific grounds of arrest have been mentioned in the arrest memo. The arrest memo merely records that the grounds of arrest were explained to the arrestee. However, there is no recital therein to indicate that the grounds of arrest were supplied to the petitioner as an annexure to the arrest memo. Further, the columns (i) to (iv) of the *jama talashi* were kept blank and the signatures of the petitioner were obtained thereon. It is further submitted that the learned Remand Magistrate failed to consider the aforesaid discrepancies and illegally granted remand of the petitioner. Hence, the arrest and detention of the petitioner are illegal and liable to be declared as such, and the petitioner is entitled to be released forthwith.

5. Learned counsel for respondent nos. 2 and 3 have filed a counter affidavit but have not been able to rebut the submissions advanced by learned counsel for the petitioner by placing any material or document on record.

6. We have perused the arrest memo, which does not disclose the place of arrest of the petitioner, in violation of the law laid down by the Apex Court in the case of *D.K. Basu vs. State of West Bengal reported in 1997 SCC (Cri) 92*.

7. We further find that the grounds of arrest dated 10.12.2025 do not bear any CBIC DIN. The petitioner has been made to endorse on the arrest memo that he had received the arrest memo along with the grounds of arrest and that he had informed Mr. Pawan Kumar, his friend, about his arrest through a mobile phone call.

8. The submission advanced by learned counsel for the petitioner that, in terms of Circular No. 2/2022-2023 dated 11.03.2025 issued by the CGST Department, every document is required to bear a CBIC-DIN, has not been controverted by the respondents. Therefore, it is evident that the petitioner has been illegally detained by respondent nos. 2 and 3 in violation of the

mandate of law.

9. In view of the above consideration, the arrest and detention of petitioner is held to be illegal and is directed to be released forthwith.

10. However, it shall be open to the respondents to proceed against the petitioner afresh, strictly in accordance with law.

11. The writ petition stands *allowed*.

**May 29, 2026**  
Rohit

**(Vinai Kumar Dwivedi,J.) (Siddharth,J.)**