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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\# **CNR No. DLHC010519622026**

\+ BAIL APPLN. 4622/2026, CRL.M.A. 33956/2026 & CRL.M.A. 33957/2026

MANSHU BANSAL .....Petitioner

Through: Mr. Anurag Ojha, Sr. Standing Counsel (Through VC)

versus

COMMISSIONER OF CENTRAL GST, CGST DELHI (EAST), ANTI EVASION .....Respondent

Through: Mrs. Anjali Jha Manish, Ms. Priyadarshi Manish, Mr. Saurav Rai, Mr. Kshitiz Kishor Rai and Mr. Maninder Singh, Advs.
Mob: 7982224533
Email: advpam@gmail.com

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

O R D E R

% 29.10.2026

CRL.M.A. 33957/2026 (For exemption)

1. The present application has been filed seeking exemption from filing the certified copies of the annexures appended to the captioned bail application, i.e., *BAIL APPLN. 4622/2026.*

2. Exemption is allowed, subject to filing of the same, within a period of 04 (four) weeks, from today.

3. The application is accordingly disposed of.

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BAIL APPLN. 4622/2026 & CRL.M.A. 33956/2026

4. The present application has been filed under Section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023 ("BNSS")/Section 438 of the Code of Criminal Procedure, 1973 ("CrPC"), seeking grant of anticipatory bail to the petitioner, i.e., Sh. Manshu Bansal, S/o Sh. Satyapal Bansal, in connection with the investigation conducted by the respondent, i.e., Anti-Evasion Wing, Central Goods and Services Tax ("CGST"), as regards the alleged wrongful availment, utilisation, and passing on of Input Tax Credit ("ITC") through M/s KB Infra and M/s KB Enterprises.

5. Learned counsel appearing for the petitioner submits that the petitioner has joined the investigation on earlier occasions, and has already appeared before the respondent.

6. Further, she has handed over to this Court, a copy of the Press Release relating to recommendations of the 57th Meeting of the Goods and Services Tax ("GST") Council, wherein, one of the recommendations is regarding the removal of the arrest permissions under the Central Goods and Services Tax Act, 2017 ("CGST Act").

7. She further submits that the petitioner has already deposited a sum of Rs. 99,00,000/- (Rupees Ninety-Nine Lacs Only).

8. Learned counsel appearing for the petitioner also relies upon the judgment in the case of ***Radhika Agarwal Versus Union of India and Others, (2025) 6 SCC 545,*** to submit that even in the cases pertaining to the CGST, the Supreme Court has recognised the right for filing of anticipatory bail.

9. Issue notice. Notice is accepted by the learned counsel appearing for the respondent.

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10. Learned counsel appearing for the respondent vehemently opposes the present application.

11. He submits that after the order passed by the Trial Court, summons were issued by the respondent on 08th October, 2026, which have not been disclosed by the petitioner.

12. He further submits that the petitioner has not cooperated with the investigation.

13. Let reply/Status Report be filed by the respondent, before the next date of hearing.

14. Subject to the petitioner joining the investigation, no coercive steps shall be taken against the petitioner, till the next date of hearing.

15. List on 26th November, 2026.

MINI PUSHKARNA, J

OCTOBER 29, 2026/SK

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