IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CNR No: PHHC011367002026

2026:PHHC:193951

CRWP No.9885 of 2026 (O&M)

221 Date of Decision: 28.10.2026

Sahil Chandna

..Petitioner

Versus

State of Haryana and another

..Respondents

Sr. No.	Particular	
1.	The date when the judgment is reserved	16.10.2026
2.	The date when the judgment is pronounced	28.10.2026
3.	The date when the judgment is uploaded on the website	28.10.2026
4.	Whether only operative part of the judgment is pronounced or full judgment is pronounced	Full
5.	The delay, if any, of the pronouncement of full judgment and reasons thereof	Not applicable.

CORAM: HON'BLE MS. JUSTICE SHALINI SINGH NAGPAL

Argued by: Mr. R.S. Rai, Sr. Advocate with
Ms. Radhika Mehta, Advocate,
Mr. Jasmeet S. Kang, Advocate and
Ms. Isha Janjua, Advocate
for the petitioner.

Mr. Akash Yadav, AAG Punjab.

Dr. Neha Awasthi, Sr. Standing Counsel
for CBIC-respondent No.2.

SHALINI SINGH NAGPAL, J.

1. The petition under Article 226 of the Constitution of India, has been filed with the following prayers:

(i) To declare detention, arrest, remand and custody of the petitioner as illegal and unconstitutional;

(ii) To issue appropriate writ, order or direction setting aside arrest memo dated 25.07.2026 of petitioner in file

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No.GEXCOM/AE/INV/GST/13090/2025-AE-O/o COMMR-CGST-GU.

2. Learned counsel for the petitioner submits that petitioner was falsely implicated under Section 132 of Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act) and arrested on 25.07.2026 by Inspector of the office of Principal Commissioner, CGST Gurugram. Through out, petitioner had cooperated with investigation and had been appearing before the Investigating agency. Entire process of arresting him was illegal. The arrest was made on vague grounds and arrest memo did not specify the offence under Section 132 of CGST Act. Arrest of the petitioner was made on 'reasons to believe' formed and 'grounds of arrest' provided by the Inspector and not by the Commissioner, in violation of mandate of 69(1) of CGST Act. Petitioner was mechanically remanded by learned Judicial Magistrate First Class, Gurugram. The arrest was also contrary to departmental circular 17.08.2022 duly approved in ***Radhika Agarwal Versus Union of India, (2025) 6 SCC 545.*** Failure of the Commissioner to record 'reasons to believe' resulted in an illegal arrest. It was further argued that arrest memo was invalid as it did not bear valid DIN number. Even grounds of arrest did not bear DIN number. To support his arguments, learned counsel referred to ***Radhika Agarwal Versus Union of India and others (2025) 6 Supreme Court Cases 545 and Union of India Versus Sunil Biyani 2026 INSC 849***.

3. Reply to the writ petition has been filed on behalf of respondent No.2. Learned counsel for respondent No.2 submitted that petitioner was arrested on 25.07.2026 in accordance with provisions of Section 69 of CGST Act, was produced before the jurisdictional Magistrate within 24 hours and

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was in judicial custody under valid remand order passed by learned JMFC, Gurugram. The case arose out of a serious organised multi-crore economic offence involving fraudulent availment and passing on Input Tax Credit through a network of 28 fake/shell firms created and personally operated by the petitioner, a Chartered Accountant by profession, across the country. The offences alleged were under Section 132(1)(b), (c) and (f) of the CGST Act and were punishable under Section 132(1)(i) by operation of Section 132(5), cognizable and non-bailable. Petitioner's bail application was rightly dismissed by learned Trial Court. Disputed question of facts could not be gone into the proceedings.

4. Learned counsel for respondent further submitted that petitioner created and personally operated 28 separate entities across India. He sourced the KYC documents of dummy proprietors from among his relatives and acquaintances, arranged GST registrations, opened bank account in their names, held the bank account credentials, personally obtained OTPs from the nominal proprietors to operate the accounts, filed GST returns of the firms, generated the invoices and the e-way bills and controlled multiple mobile numbers linked to the firms. He charged and received a commission of 3-4% of the each transaction value for operating the network, out of which he paid 1% to the dummy proprietors. There was no genuine movement of goods, 28 entities received ITC of approximately Rs.55.28 crores from M/s Parcit Autocrazy Pvt. Ltd. and passed on ITC of approximately Rs.54.51 crores.

5. Responding to the grounds taken in the petition learned counsel urged that authorisation to arrest under Section 69(1) of CGST was by Commissioner. Referring to the arrest memo Annexure P-5, she argued that

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the Principal Commissioner/Commissioner, CGST Sh. Sanjiv Gautam, having reasons to believe that petitioner committed an offence specified in clause (a) or clause(b) or clause (c) or clause (d) of Sub Section (1) of Section 132 of CGST Act, authorised Sh. Pushpendra Singh Shekhawat, Inspector to arrest him. An acknowledgment was obtained from the petitioner that he had been explained and given a copy of grounds of arrest and reasons to believe. Thus all necessary statutory procedure was followed and all precaution taken. The authorisation for arrest dated25.07.2026 was under digital signature of Sanjiv Gautam, Commissioner and the formation of the 'reasons to believe', recording of Commissioner satisfaction were duly reflected of the Departmental file, even though the reasons to believe and ground of arrest, furnished to the arrestee were signed by Pushpendra Singh Shekhawat Inspector. Statutory requirements were duly complied with. Grounds of arrest were detailed and exhaustively specified the role of the petitioner. The writ petition being misconceived and devoid of merit, deserved to be dismissed. To support her submissions, she relied upon ***State of Gujarat versus Mohanlal Jitamalji Porwal and another, 1987 AIR Supreme Court 1321, Y.S. Jagan Mohan Reddy versus Central Bureau of Investigation, 2013 AIR (SC) (Crl.)1286 and The State of Bihar and another Versus Amit Kumar @ Bacha Rai 2017 AIR Supreme Court 2487.***

6. At the outset it must be recorded that on 17.08.2026, when the petition was taken up for hearing for the first time, learned counsel for the petitioner prayed that the petition be treated as a writ petition under Article 226 of the Constitution of India and not as a writ of Habeas corpus. Prayer is accepted.

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7. The case relates to fraudulent availment and passing on of Input Tax Credit (ITC) without corresponding receipt or supply of goods/services involving M/s Targetone Innovations Pvt. Ltd. and its associate entity M/s Parcit Autocracy Pvt. Ltd. and a network of 28 shell/dummy firms. The said 28 shell firms, are said to be created and personally operated by the petitioner, across India. Petitioner, operating as an external profession service provider is alleged to have sourced KYC documents from his relatives, acquaintances and other individuals to register the firms, open bank accounts, for GST registration, paying commission to them. He allegedly handled all finance related operations of 28 firms, controlled multiple mobile numbers and signed separate agreement for each firm he created. It is further alleged that through this network of 28 shell firms, fake ITC exceedings of Rs.110 crores was availed and passed on, with a to-and-fro transaction value exceeding Rs.220 crores.

8. Petitioner was arrested on 25.07.2026 in file No. GEXCOM/AE/INV/GST/13090/2025-AE-O/o COMMR-CGST-GU, under Section 132 of CGST Act. The grounds of arrest (Annexure P-6) supplied to him record that he had committed an offence under the provisions of clause (b) or clause(c) or clause (f) of Sub Section (1) of Section 132 of CGST Act, 2017. It further records that the offence committed by the petitioner appears to be punishable under Clause (i) of Sub Section (1) of Section 132 CGST Act, 2017 appears to be cognizable and non-bailable under Sub section 5 of Section 132 of CGST Act, 2017, as the amount of tax evaded or input tax credit availed fraudulently amounted to Rs.110 crores with to-and-fro transaction value exceeding Rs.220 crores.

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9. Section 69(1) of the CGST Act which is relevant to the case in hand reads thus:

> **69. (1)** Where the Commissioner has reasons to believe that a person has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section (2) of the said section, he may, by order, authorise any officer of central tax to arrest such person.
>
> (2) Where a person is arrested under sub-section (1) for an offence specified under sub-section (5) of section 132, the officer authorised to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty-four hours.
>
> (3) Subject to the provisions of the Code of Criminal Procedure, 1973,—
>
> (a) where a person is arrested under sub-section (1) for any offence specified under sub-section (4) of section 132, he shall be admitted to bail or in default of bail, forwarded to the custody of the Magistrate;
>
> (b) in the case of a non-cognizable and bailable offence, the Deputy Commissioner or the Assistant Commissioner shall, for the purpose of releasing an arrested person on bail or otherwise, have the same powers and be subject to the same provisions as an officer-in-charge of a police station.

10. Section 132 of CGST reads as under:

> "132. Punishment for certain offences.—(1) Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences, namely:—
>
> (a) supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax;
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> (b) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or

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the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax;

(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;

(d) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(e) evades tax or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d);

(f) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act;

(h) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(i) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(l) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) to (f) and clauses (h) and (i) of this section, shall be punishable—

(i) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds five hundred lakh rupees, with imprisonment for a term which may extend to five years and with fine;

(ii) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds two hundred lakh rupees but does not exceed five hundred lakh rupees, with imprisonment for a term which may extend to three years and with fine;

(iii) in the case of an offence specified in clause (b), where the amount of tax evaded or the amount of input tax credit

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wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine;

(iv) in cases where he commits or abets the commission of an offence specified in clause (f), he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(2) Where any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to five years and with fine.

(3) The imprisonment referred to in clauses (i), (ii) and (iii) of sub- section (1) and sub-section (2) shall, in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the Court, be for a term not less than six months. (4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), all offences under this Act, except the offences referred to in sub-section (5) shall be non-cognizable and bailable.

(5) The offences specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) and punishable under clause (i) of that sub-section shall be cognizable and non-bailable. (6) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner. Explanation.—For the purposes of this section, the term "tax" shall include the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or refund wrongly taken under the provisions of this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act and cess levied under the Goods and Services Tax (Compensation to States) Act."

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11. Sub Section 4 of Section 132 of CGST Act provides that notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences under the CGST Act, except those referred in Sub Section 5 of the Act, are non-cognizable and bailable. Offences specified in clause(a) to (d) of Sub Section (1) to Section 132 and punishable under clause (i) of that sub Section are cognizable and non-bailable. In ***Radhika Agarwal v. Union of India case (supra)***, Hon'ble Supreme Court, while considering the provisions of Section 132 and Section 69(1) of the CGST Act, observed as under:

> *58. It is clear from the aforesaid provisions that, to pass an order of arrest in case of cognizable and non-cognizable offences, the Commissioner must satisfactorily show, vide the reasons to believe recorded by him, that the person to be arrested has committed a non-bailable offence and that the pre-conditions of sub-section (5) to Section 132 of the Act are satisfied.* ***Failure to do so would result in an illegal arrest****. With regard to the submission made on behalf of the Revenue that arrests are not made in case of bailable offences, in our considered view, the Commissioner, while recording the reasons to believe should state his satisfaction and refer to the 'material' forming the basis of his finding regarding the commission of a non-bailable offence specified in clauses*
>
> *(a) to (d) of sub-section (1) to Section 132. The computation of the tax involved in terms of the monetary limits under clause (i) of sub-section (1), which make the offence cognizable and non-bailable, should be supported by referring to relevant and sufficient material.*
>
> *59. The aforesaid exercise should be undertaken in right earnest and objectively, and not on mere ipse dixit without foundational reasoning and material. The arrest must proceed on the belief supported by reasons relying on material that the conditions specified in sub-section (5) of Section 132 are*

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satisfied, and not on suspicion alone. An arrest cannot be made to merely investigate whether the conditions are being met. The arrest is to be made on the formulation of the opinion by the Commissioner, which is to be duly recorded in the reasons to believe. The reasons to believe must be based on the evidence establishing – to the satisfaction of the Commissioner – that the requirements of sub-section (5) to Section 132 of the GST Act are met.

12. Circular dated 17.08.2022 of the Central Board of Indirect Taxes and Customs provides as under:

3. Conditions precedent to arrest:

3.1 Sub-section (1) of Section 132 of CGST Act, 2017 deals with the punishment for offences specified therein. Sub-section (1) of Section 69 gives the power to the Commissioner to arrest a person where he has reason to believe that the alleged offender has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of Section 132 which is punishable under clause (i) or clause (ii) of subsection (1), or sub- section (2) of the Section 132 of CGST Act, 2017. Therefore, before placing a person under arrest, the legal requirements must be fulfilled. The reasons to believe to arrive at a decision to place an alleged offender under arrest must be unambiguous and amply clear. The reasons to believe must be based on credible material. 3.2 Since arrest impinges on the personal liberty of an individual, the power to arrest must be exercised carefully. The arrest should not be made in routine and mechanical manner. Even if all the legal conditions precedent to arrest mentioned in Section 132 of the CGST Act, 2017 are fulfilled, that will not, ipso facto, mean that an arrest must be made. Once the legal ingredients of the offence are made out, the Commissioner or the competent authority must then determine if the answer to any or some of the following questions is in the affirmative:

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3.2.1 Whether the person was concerned in the non-bailable offence or credible information has been received, or a reasonable suspicion exists, of his having been so concerned?

3.2.2 Whether arrest is necessary to ensure proper investigation of the offence?

3.2.3 Whether the person, if not restricted, is likely to tamper the course of further investigation or is likely to tamper with evidence or intimidate or influence witnesses?

3.2.4 Whether person is mastermind or key operator effecting proxy/ benami transaction in the name of dummy GSTIN or non-existent persons, etc. for passing fraudulent input tax credit etc.?

3.2.5 As unless such person is arrested, his presence before investigating officer cannot be ensured.

3.3 Approval to arrest should be granted only where the intent to evade tax or commit acts leading to availment or utilization of wrongful Input Tax Credit or fraudulent refund of tax or failure to pay amount collected as tax as specified in sub-section (1) of Section 132 of the CGST Act 2017, is evident and element of mens rea / guilty mind is palpable.

3.4 Thus, the relevant factors before deciding to arrest a person, apart from fulfillment of the legal requirements, must be that the need to ensure proper investigation and prevent the possibility of tampering with evidence or intimidating or influencing witnesses exists.

3.5 Arrest should, however, not be resorted to in cases of technical nature i.e. where the demand of tax is based on a difference of opinion regarding interpretation of Law. The prevalent practice of assessment could also be one of the determining factors while ascribing intention to evade tax to the alleged offender. Other factors influencing the decision to arrest could be if the alleged offender is co-operating in the investigation, viz. compliance to summons, furnishing of documents called for, not giving evasive replies, voluntary payment of tax etc. xx xx xx"

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13. The power to arrest granted under CGST Act is circumscribed by certain mandatory conditions to safeguard and protect life and liberty of individual. The preconditions and requirements which are to be satisfied prior to the arrest of persons are enshrined under Section 69 of CGST Act as under:

> (1) The Commissioner must have reasons to believe that a person has committed any offence specified in Clause (a) or Clause (b) or Clause (c) or Clause (d) of sub-section (1) of Section 132, punishable under clause (i) or (ii) of Sub-section (1) or sub Section(2) of the said section.
>
> (2) Only where the Commissioner has 'reason to believe', he may by order authorise any officer of Central Tax to arrest such persons.
>
> (3) The arrestee must be informed of the ground of arrest by the officer authorised to arrest and produce him before the Magistrate within 24 hours.

14. It is thus manifest that arrest of a person under the CGST Act must be preceded by 'reasons to believe' based on tangible material on the basis of which, the Commissioner formulates an opinion that ingredients of the offences are made out; that the person sought to be arrested has the requisite *mens-rea;* that there is justification for arrest of a person, in the interest of proper investigation and for preservation of evidence. Whenever subjective satisfaction is expressed by an authority for the purpose of arrest under Section 69 of the Act, in the absence of cogent and credible material, the action would be illegal. Similarly, if any authority not empowered or entitled under the Act records 'reasons to believe' that would be *non-est* and *per-se* illegal.

15. In ***Union of India Versus Sunil Biyani case (supra),*** Hon'ble Supreme Court has gone a step further to hold that the order passed by the

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Commissioner under Section 69 of CGST Act, is required to be communicated to the person sought to be arrested.

16. The language used in Section 69 of the CGST Act, leaves no room to doubt that it is the 'Commissioner' and the 'Commissioner', alone, who is required to form an opinion, on the basis of credible material that a person has committed an offence under Section 132 of CGST Act and it is necessary to arrest such person for the alleged offence. Vesting the 'Commissioner' with the power to record 'reasons to believe' is not without purpose. Personal liberty is the most prized possession of an individual and can be taken away only if an occasion arises, when custodial interrogation becomes necessary or it is a heinous crime or where there is possibility of influencing the witnesses or accused may abscond. Arrest and detention of a person can cause immeasurable pain and incalculable harm to a person's reputation and self esteem. Arrest cannot be made in routine, only because it is a lawful. There has to be justification for the arrest and the justification has to be recorded by the highest echelons of the government authority, to eliminate all chances of bias, mistaken belief and abuse of power. The legislature thus considered it mandatory for a superior officer in the hierarchy to protect the constitutional rights of a person and to ensure that no arrest is made without 'reasonable satisfaction' reached after some inquiry as to the genuineness and bonafides of a complaint and reasonable belief, both as to a person's complicity in the offence and the need to effect arrest.

17. In the case in hand, the 'reasons to believe' (Annexure P-7) recorded under Section 69(1) of CGST Act, authorising arrest have been recorded by Pusphendra Singh Shekhawat, Inspector/Investigating Officer

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and not by the Commissioner. Learned counsel for the respondent has, in a futile attempt, argued that the authorisation of arrest in the case was by Sh. Sanjiv Gautam, Commissioner, who had 'reasons to believe' that petitioner had committed the offence. Suffice to note that a solitary line in the authorisation for arrest that the Commissioner has 'reasons to believe' that the petitioner has committed an offence without anything more, would not amount to 'reasons to believe' within the meaning of Section 69 of CGST Act. The order of the Commissioner authorising any officer to arrest a person must be preceded by reasons to believe. Such reasons must refer to the material and evidence underlying such opinion and reflect due application of mind. There is no doubt that the 'reasons to believe' in the present case have recorded by the Inspector/Investigating Officer. Though they are in considerable detail and deal with gist of the case, the statutory provisions, the evidence relied upon, satisfaction to cognizability and non-bailability, the reasons are evidently not recorded by the Commissioner as required under Section 69(1) of CGST Act.

18. Until and unless an order under Section 69 CGST is passed by the Commissioner, recording 'reasons to believe' (in themanner laid down in circular dated 17.08.2022) that offence under section 132 of CGST Act has been committed, the authorised officer would not be entitled to arrest the accused. An order under section 69 of CGST Act by the Commissioner is sine qua non to arrest a person. Not only the 'reasons to believe' have to be recorded by the Commissioner on the basis of available material, they are to be conveyed to the accused as laid down by Hon'ble Supreme Court in the case of ***Union of India Versus Sunil Biyani case (supra).*** The arrest

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of the petitioner in the case, not preceded by 'reasons to believe' recorded by Commissioner, therefore becomes illegal entitling him to release.

19. Annexure P-9 circular No.122/41/2019-GST dated 05.11.2019, reads as under:

> *2. The Board in exercise of its power under section 168(1) of the CGST Act, 2017/Section 378 of the Central Excise Act, 1944 directs that no search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer under the Board to a taxpayer or any taxpayer or any other person, on or after the 8th day of November, 2019 without a computer generated Document Identification Number (DIN) being duly quoted prominently in the body of such communication. The digital platform for generation of DIN is hosted on the Directorate of Data Management (DOM)'s online portal "cbicddm.gov.in"*
>
> *3 Whereas DIN is a mandatory requirement, in exceptional circumstances communications may be issued without an auto generated DIN. However, this exception is to be made only after recording the reasons in writing in the concerned file Also such communication shall expressly state that it has been issued without a DIN. The exigent situations in which a communication may be issued without the electronically generated DIN are as follows:*
>
> *(i) when there are technical difficulties in generating the electronic DIN, or*
>
> *(ii)when communication regarding investigation/enquiry, verification etc. is required to issued at short notice or in urgent situations and the authorized officer is outside the office in the discharge of his official duties.*

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> *4. The Board also directs that any specified communication which does not bear the electronically generated DIN and e deemed to have never not covered by the exceptions mentioned in para 3 above, shall be treated as invalid and shell be deemed been issued 5.*
>
> *5. Any communication issued without an electronically generated DIN in the exigencies mentioned in para 3 above shall be regularized within 15 working days of its issuance, by*
>
> *(i) obtaining the post facto approval of the immediate superior officer as regards, the justification of issuing the communication without the electronically generated DIN,*
>
> *(ii) mandatorily electronically generating the DIN after post facto approval, and*
>
> *(iii) printing the electronically generated proforma bearing the DIN and filing it in the concerned file.*

20. Learned counsel for the respondent has been unable to explain how and on what account, the 'grounds of arrest' and 'reasons to believe' do not bear any electronic generated DIN, which is a mandatory requirement. She has also failed to explain the exigency in which the communications were issued without electronically generated DIN. The claim that both documents are part of arrest memo is not acceptable. It is not the stand that the documents issued without DIN have been regularised within 15 working days of its issuance as per clause (5) of the circular. On this ground too, Annexure P7 and P9, do not pass the test of judicial scrutiny.

21. Learned counsel for respondent has referred to *State of Gujarat Versus Mohanlal Jitamalji Porwal and another 1987 AIR Supreme Court 1321*, which are not helpful in the facts and circumstances of the case, in view of the specific provisions of Section 69 of CGST Act. Cases of ***Y.S.***

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Jagan Mohan Reddy Versus Central Bureau of Investigation, 2013 AIR (SC) (Crl.) 1286, and The State of Bihar and another Versus Amit Kumar @ Bacha Rai 2017 AIR Supreme Court 2487, both relate to grant of bail which is not the issue before this Court.

22. For the reasons recorded hereinabove, the petition is allowed. Detention, arrest, subsequent remand, and continued custody of the petitioner based on the order of the remand being illegal and arbitrary, in violation of Section 69 of CGST Act, petitioner is entitled to and is ordered to be released forthwith. It is however clarified that the prosecution would be at liberty to move an application for remand/custody of the petitioner if required, after supply of 'reasons to believe' and 'grounds of arrest' in writing to the accused/petitioner, in accordance with law.

All the pending miscellaneous applications, if any, stand disposed of.

(SHALINI SINGH NAGPAL)
JUDGE

28.10.2026
reema
Whether speaking/reasoned : Yes
Whether reportable : No

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