



IN THE HIGH COURT OF ORISSA AT CUTTACK

ABLAPL No.1114 of 2026

Shubham Agrawal **Petitioner**
Mr. R. Agarwal, Advocate

-Versus-

Union of India **Opposite Party**
Mr. D.P. Pattnaik, CGC

CORAM:
MR. JUSTICE R.K. PATTANAİK

ORDER
16.03.2026

Order No.
02.

1. Heard learned counsel for the respective parties.
2. Instant petition has been filed under Section 482 BNSS by the petitioner seeking pre-arrest bail in connection with 2(C). C.C. Case No.51 of 2025 pending in the court of learned S.D.J.M. Panposh, Rourkela on the grounds stated.
3. Perused the complaint as at Annexure-7. The petitioner has not been named therein. Recorded the submissions of learned counsel for the respective parties. Last time considering the submission of Mr. Agarwal, learned counsel for the petitioner with reference to the decisions of the Apex Court in **Vineet Jain Vrs. Union of India** in SLP(C) No.4349 of 2025 dated 28th April, 2025, learned CGC was directed to respond. On a reading of the complaint, the Court finds that there is violation of Section 132 of the CGST Act, 2017 alleged against the accused persons named. The maximum sentence prescribed for the alleged offences is extending up to five years. A reference to the decision of the Apex Court in **Arnesh Kumar Vrs. State of Bihar & another (2014) 8 SCC 273** is also made



by Mr. Agarwal, learned counsel for the petitioner besides a decision of Allahabad High Court, wherein, it has been held that notice under Section 41 Cr.P.C. is required to be complied with. Referring to said the decision of Allahabad High Court in **Prashant Sharma Vrs. Union of India and another** in CR.P.C. No.8218 of 2022, it is submitted by Mr. Agarwal, learned counsel that the petitioner should be entitled to protection. Considering the case laws cited above and submissions of learned counsel for the respective parties, this Court, in view of the complaint at Annexure-7 and the alleged violation, is in favour of directing the petitioner to go on bail upon his surrender before the court of learned SDJM, Panposh, Rourkela subject to suitable conditions imposed instead of acceding to the request of pre-arrest bail as is demanded.

4. Accordingly, it is ordered.

5. In the result, the ABLAPL petition stands disposed of with a direction to the petitioner to surrender before learned S.D.J.M. Panposh, Rourkela within a fortnight from today and in the event, he surrenders in compliance thereof, shall be released on bail in connection with 2(C).C.C. Case No.51 of 2025 on furnishing a bail bond of Rs.50,000/- (rupees fifty thousand) with one solvent surety for the like amount to the satisfaction of the court below, which shall be at liberty to impose such other suitable conditions as deemed just and proper in the facts and circumstances of the case.

6. Issue urgent certified copy of this order as per rules.

(R.K. Pattanaik)
Judge

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Signature Not Verified

Digitally Signed
Signed by: BALARAM BEHERA
Designation: PERSONAL ASSISTANT
Reason: Authentication
Location: OHC, CUTTACK
Date: 17-Mar-2026 17:56:44

