



2026:AHC:126952

HIGH COURT OF JUDICATURE AT ALLAHABAD

CRIMINAL MISC. BAIL APPLICATION No. - 16322 of 2026

Anil Kumar Jain

.....Applicant(s)

Versus

State of U.P.

.....Opposite
Party(s)

Counsel for Applicant(s)	:	Jai Raj
Counsel for Opposite Party(s)	:	G.A.

Court No. - 7

HON'BLE JAI PRAKASH TIWARI, J.

Heard learned counsel for the applicant, as well as learned A.G.A. for the State and perused the record.

The present bail application has been filed with the prayer to enlarge the applicant on bail in Case Crime No. 224 of 2025, under Sections 61(2), 3(5), 340(2), 336(3), 338, 318(4) BNS, Police Station Friends Colony, District Etawah, during the pendency of the trial.

Learned counsel for the applicant submits that the applicant is innocent and has been falsely implicated in the present case. It is submitted that the applicant was not named in the FIR and has been unnecessarily implicated during the course of investigation. Learned counsel further submits that during the investigation, the name of the applicant surfaced only on the basis of a report submitted by the Cyber Cell disclosing the IP address through which the GST portal was allegedly accessed. It is contended that the Investigating Officer traced the said IP address and found that it relates to a Wi-Fi connection installed at the residence of the applicant. However, according to the prosecution case itself, the said Wi-Fi connection was being used by co-accused Manish Kumar Malu. Therefore, merely because the IP address was traced to the applicant's Wi-Fi connection, no criminal liability can be attributed to the applicant. It is further submitted that the applicant has been falsely implicated by the Investigating Officer to protect the concerned officials of the Tax Department. According to the prosecution, GST registration of a firm was

obtained on the basis of forged and fabricated documents, and transactions were carried out therefrom, resulting in loss of revenue to the State. Upon inquiry, it was allegedly found that no such firm existed at the given address. However, there is no material on record to establish any connection of the applicant with the creation of the alleged firm, its GST registration, or the filing of GST returns. Learned counsel submits that the applicant had no telephonic contact with the persons associated with the alleged firms and there is no evidence of any financial transaction between the applicant and the said firms. The applicant has not received any amount from the alleged transactions and is not a beneficiary of the alleged fraud. It is further submitted that the applicant has been implicated solely on the basis that the IP address used for filing the GST returns allegedly corresponds to the Wi-Fi connection installed at his residence. Except for the said circumstance, no other incriminating material has been recovered from the possession of the applicant. Thus, there is no credible evidence available at this stage connecting the applicant with the alleged offence. Learned counsel further submits that the applicant has no criminal antecedents and is in judicial custody since 08.04.2026. It is lastly submitted that if the applicant is released on bail, he would not misuse liberty of bail and is ready to co-operate in the trial.

Per contra, learned A.G.A. has opposed the bail application and submitted that the applicant is involved in a serious economic offence relating to fraudulent GST registration and filing of returns, causing loss to the State exchequer. It is submitted that during investigation, sufficient material has been collected showing prima facie involvement of the applicant, and therefore no ground for grant of bail is made out at this stage.

Having heard learned counsel for the applicant, learned A.G.A. for the State and upon perusal of the record, this Court finds that the allegations against the applicant are serious in nature and relate to a fraudulent GST registration and filing of returns causing loss to the State revenue. The material collected during investigation prima facie indicates the involvement of the applicant in the alleged offence.

The submissions advanced on behalf of the applicant regarding his innocence and false implication are matters of defence, which cannot be

examined in detail at this stage. Considering the nature and gravity of the offence, the role attributed to the applicant, and the material available on record, this Court is not inclined to grant bail to the applicant.

Accordingly, the bail application is **rejected**.

(Jai Prakash Tiwari,J.)

June 11, 2026
Brijesh