



2026:AHC:74765-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

HABEAS CORPUS WRIT PETITION No. - 257 of 2026

Sandeep Singhal

.....Petitioner(s)

Versus

Directorate General Of Gst Intelligence, And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Hemendra Pratap Singh, Jai Prakash
Counsel for Respondent(s)	:	Dhananjay Awasthi, G.A., Lakshay Kumar

Court No. - 44

HON'BLE SIDDHARTH, J.
HON'BLE DIVESH CHANDRA SAMANT, J.

1. Heard Sri Hemendra Pratap Singh and Sri Jai Prakash, learned counsel for petitioner; Sri Dhananjay Awasthi and Sri Lakshya Kumar, learned counsel for respondent no.1; learned A.G.A for State-respondent no.2 & 3 and perused the material taken on record.

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

"(i) To issue a writ, order, or direction in the nature of certiorari setting aside the order dated 15.01.2026 passed by the Remand Magistrate/ACJM Court No. 07, Meerut, in Case No. 1629/2025, under section 132(1)(c) and 132(1)(i) of the CGST Act, 2017, Department DGGI, Meerut, and all consequential proceedings thereof.

(ii) 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 this Case."

3. On 31.03.2026 the following order was passed by this Court:-

"1. Heard Sri Hemendra Pratap Singh and Sri Jai Prakash Singh, learned counsel for petitioner; Sri Dhananjay Awasthi and Sri Lakshya Kumar, learned counsel for respondent no.1; learned AGA for State respondent nos. 2 and 3 and perused the material on record.

2. The above noted habeas corpus writ petition has been filed praying for following reliefs:-

"(i) To issue a writ, order, or direction in the nature of certiorari setting aside the order dated 15.01.2026 passed by the Remand Magistrate/ACJM Court No. 07, Meerut, in Case No. 1629/2025, under section 132(1)(c) and 132(1)(i) of the CGST Act, 2017, Department DGGI, Meerut, and all consequential proceedings thereof.

(ii) 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 this Case."

3. *Learned counsel for the petitioner submits that petitioner is proprietor of M/s. Balaji Enterprises and Director of M/s. Hanuman Enterprises O.P.C. Private Ltd., which are engaged in trading of F.M.C.G., goods. The petitioner is also looking after the work of M/s. Taniya Enterprises which has different proprietors. On 01.07.2025 a search was made by the respondent no.1 at the premises and office of petitioner and certain articles were seized and Panchayatnama was prepared.*

4. *Against the aforesaid seizure the petitioner approached Hon'ble Delhi High Court by filing writ petition which was disposed of vide order dated 06.10.2025 directing that the petitioner shall appear in person before the G.S.T., Department and in presence of authorized officer copies of the entire set of documents and data shall be provided to him and the petitioner was directed to cooperate with the investigation.*

5. *On 13.01.2026 the petitioner was taken into custody by the officer of the respondent no.1 and produced before Superintendent of respondent no.1 on 14.01.2026. Summon dated 14.01.2026 was served on him on the same day and he was made to sign the same. By the aforesaid summon he was directed to appear before the officer of respondent no.1 at 12:00 p.m. The arrest memo of the petitioner was prepared on 14.01.2026 itself at 04:48 p.m., in the presence of one, Akram Khan, a witness. The place of arrest was not mentioned in the arrest memo. His Jama Talash(search) was conducted on the same day in the presence of same witness, Akram Khan and one, Vasir Khan and nothing was recovered from him. He was not provided with any "grounds "of arrest. He was produced before the Remand Magistrate on 15.01.2026 and vide order of date 14 days remand of petitioner was ordered by the Remand Magistrate. The petitioner was neither provided the "grounds of arrest" nor the reasons to believe and hence his remand is illegal.*

6. *It has further been argued that petitioner's detention is in violation of the Constitutional Mandate of Article 22. He was produced before the remand Magistrate on 15.01.2026 at about 05:00 p.m., beyond statutory period of 24 hours. Remand Magistrate has not considered that the arrest of the petitioner was illegal. Hence the arrest of the petitioner and the remand order dated 15.1.2026 passed by Remand Magistrate are absolutely illegal and deserve to be quashed.*

7. *Sri Dhananjay Awasthi, learned counsel for the respondent no.1 has vehemently opposed the submission advanced by learned counsel for the petitioner and he has drawn the attention of the Court to the arrest memo of the petitioner brought on record as Annexure-5 to the writ petition and has submitted that the petitioner was provided a copy of arrest memo and he has admitted informing his brother, Rajiv Singhal, about his arrest on 14.01.2026 and also admitted to have received the "grounds of arrest" in writing. He has further submitted that the arrest memo dated 14.01.2026 was provided to the petitioner and also his brother, Rajiv Singhal, on*

14.01.2026 and both have appended their receiving signatures on the same which has been brought on record as Annexure-C.A.-6 to the counter-affidavit.

8. He has further submitted that the documents on record clearly prove that the arguments raised before this Court by the learned counsel for the petitioner are incorrect. The arrest memo with "grounds of arrest" were clearly provided to the petitioner and his brother. Both have appended their receiving signatures on the "memo of arrest" and "grounds of arrest" too. He has submitted that the objection raised before this Court on behalf of petitioner were not raised before the Remand Magistrate as clear from the remand order itself. Therefore, the petitioner has no case. The writ petition has been filed on incorrect grounds and deserves to be dismissed.

9. This Court has already settled in the case of Jai Kumar Agarwal Vs. Director General of G.S.T. and 3 Others(Habeas Corpus Writ Petition No. 139/2026) that the "reasons to believe" are not required to be supplied to the accused and he is only entitled to be provided with the "grounds of arrest" which have already been provided to the petitioner, but the "grounds of arrest" were not shown in annexure to the "memo of arrest" as per the judgment aforesaid.

10. Learned counsel for respondent no.1 has relied upon the following judgments in the cases of Y.S. Jagan Mohan Reddy Vs. Central Bureau of Investigation, 2013 LawSuit(SC) 414; Neeharika Infrastructure Pvt. Ltd Vs. State of Maharashtra and Others 2021(223) AIC3; Zeba Khan Vs. State of U.P. and Others 2026 0 Supreme(SC) 156; Serious Fraud Investigation Office and Anr Vs. Rahul Modi and Another ETC; Vivek Harivyasi and Ors 2019 LawSuit(SC) 979 and C.S. Prasad Vs. Satyakumar and Others(Criminal Appeal No. 140 of 2026(Arising out of S.L.P., (CrI)No. 397 of 2025), and has submitted that the release of the petitioner shall hamper investigation being conducted by respondent no.1 and, therefore, the writ petition deserves to be dismissed.

11. After hearing the rival submissions, it would be useful to reproduce the arrest memo of the petitioner hereinbelow:- "GSTIN-07AVPPS2061R1ZP CBIC-DIN-202601DNN4000000D209

File Ne-1629/2025 ARREST MEMO (To be prepared in duplicate) [under Section 69 of the Central Goods and Services Tax Act, 2017]

1. Whereas, the principal Commissioner/Commissiones, Girraj Prasad Meena, has reasons to believe that you, Sandeep Singhal, Proprietor, age about 43 years, son/daughter of Shri Shiv Shanker Singhal, and address A-8/23, rana Pratap bagh, Delhi, have committed an offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub section (1) of section 132 of the Central Goods and Service Tax, 2017 which is punishable under clause (i) or (ii) of sub-section (1) or sub-section (2) of the said section.

2. I, Mayank Sharma, Intelligence Officer of the Principal Commissioner/Commissioner, CGST DGGI, Meerut Zonal Unit, being duly authorized hereby arrest you today at 4:48:PM on 2026-01-14 00:00:00.0 at Meerut under Section 69 of the said Act.

3. Accordingly, Shri Sandeep Singhal, son/daughter of Shiv Shanker Singhal has been placed under arrest and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest and SH/MS, Rajeev Singhal, has been informed about his arrest. Signature: Mayank 14/01/26

Name: Mayank Sharma

Designation: Intelligence Officer, CGST Intelligence Zonal Unit, Meerut

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri Akram Khan son/daughter of Jameel Khan, resident of H.N. 207, Purva Faiyaz Ali, Meerut.

Received copy of arrest Memo

Sandeep 14/1/36

Signature of the Arrestee:

Counter Signature of Witness

14/1/26

I, SANDEEP SINGHAL, S/o Late SH, S.S. SINGHAL, have informed Shri Kajzer Singhal, about my arrest on 14-01-26, I also have been furnished grounds of my arrest in writing. Sandeep 14.01.2026 , 10.03.2026"

12. However, we find that Document Identification Number(DIN) mentioned on the "grounds of arrest" in hand written and not system generated one.

13. We further finds that the "grounds of arrest" supplied to the petitioner are not mentioned as Annexure to the "Arrest Memo" as per judgment of this Court in the case of Jai Agarwal(supra).

14. Learned counsel for the respondent nos. 3 and 4 is granted three days time to explain their conduct.

15. List this case again on 06.04.2026. "

4. In response to the aforesaid order passed by this Court, the counsel for respondent has filed supplementary counter-affidavit wherein system generated form showing the same CBIC-DIN as mentioned over the arrest memo dated 14.01.2026 has been brought on record.

5. Learned counsel for the petitioner has pointed out that the document is prima facie suspicious since it does not contains the time when the DIN was generated by the system. This Court has already held in the earlier order that the "ground of arrest" is

not shown as "Annexure" in the "arrest memo".

6. This Court has further found that in the arrest memo the place of arrest of the petitioner has not been shown. Therefore, there is clear violation of the judgment of the Apex Court in the Case of **D.K. Basu Vs. State of West Bengal Reported in (1997) 1 SCC 416.** It is therefore, clear that argument of the learned counsel for the petitioner that there was violation of the law laid down by the Apex Court in the Case of **Radhika Agarwal Vs. Union of India (2025) 6 SCC 545** and the judgment of this Court in the case of **Jai Kumar Agarwal Vs. DGGI (Habeas Corpus Writ Petition No. 139/2026)** apart from violation of the judgment of the Apex Court in the case of **Vihan Kumar Vs. State of Haryana and Other (2025) 5 SCC 799,** is justified.

7. The Apex Court in the case of **Pradeep Goyal Vs Union of India, (2022) 7 NSC 729** directed the GST Council to implement the system of electronic DIN generation on every communication sent by State Tax Officers to tax payers and other concerned persons as to bring in transparency and accountability in tax administration.

8. In view of the above consideration the remand order dated 15.01.2026 passed by Remand Magistrate/ACJM, Court No.-VII, Meerut, is hereby **quashed**.

9. The arrest, detention and remand of the petitioner is held to be illegal and unconstitutional.

10. The petitioner is directed to be set free forthwith without waiting for supply of certified copy of this order.

11. The writ petition is **allowed**.

12. It is open for the respondents to proceed afresh against the petitioner in accordance with law.

April 6, 2026
Abhishek

(Divesh Chandra Samant,J.) (Siddharth,J.)