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

% *Date of Decision: 20.08.2026*

\# **CNR No. DLHC010182712026**

+ **BAIL APPLN. 1632/2026**

RAJ KUMAR .....Petitioner

Through: Mr. Wiquar Ahmad, Advocate.

versus

THE STATE (NCT OF DELHI) .....Respondent

Through: Mr. Amit Ahlawat, APP for State with SI Ravi Rana, PS Cyber, Outer North District, Delhi.

CORAM: JUSTICE GIRISH KATHPALIA

J U D G M E N T (ORAL)

1. The accused/applicant seeks anticipatory bail in case FIR No. 108/2025 of Police Station Cyber/Outer North for offence under Section 420/419/ 468/471/120B IPC.

2. After last date, Investigating Officer has filed a detailed status report, describing the technical investigation carried out. I have heard learned

counsel for accused/applicant and learned APP for State assisted by Investigating Officer/SI Ravi Rana.

3. Broadly speaking, prosecution case is as follows.

3.1 On receipt of a complaint alleging cyber fraud by some unknown fraudsters who allegedly used the PAN Card and Aadhar Card of the complainant *de facto* for opening fake GST firms, FIR was registered and investigation proceeded.

3.2 In her complaint, the complainant *de facto* stated that on 09.04.2024 she received a notice from the Income Tax Department, from which she came to know that two GST firms were linked with her PAN Card, though she had never applied for any GST registration and had no knowledge about the business with which those firms were registered. The complainant *de facto* alleged that her PAN Card had been misused to fraudulently obtain GST registrations and carry out illicit financial activities in her name.

3.3 In the course of investigation, the Investigating Officer visited the places from where those firms were allegedly carrying out their business, but found that no such firm was existing. Thereafter by way of technical investigation, described at length in the status report, the Investigating Officer arrived at the mobile phone number which was being used to get OTPs for filing GST returns. Further, it was found that the bank account linked with one of the said GST numbers was fake. The Investigating Officer also discovered the email ID which was connected with one of the mobile phone numbers. Tracking down the IP address, the Investigating Officer discovered that the said email address was linked with multiple mobile phones. In the course of further detailed technical investigation, the Investigating Officer discovered one email ID, which was configured with one of the mobile phone numbers registered in the name of the present accused/applicant. In addition to that, the Investigating Officer also found the email ID of the accused/applicant linked with the other email ID and the former was being used as recovery email ID.

3.4 After further detailed investigation, it came out that the present accused/applicant was involved in generating GST numbers of fake entities and used to provide those fake GST numbers along with associated mobile phone numbers and email IDs to the co-accused, Aman Bisht and used to generate fake invoices and e-way bills on those fake GST numbers and send the same to the clients, who would make payments directly to the present accused/applicant.

3.5 The detailed investigation has been elaborately narrated by the Investigating Officer in the status report and the précise allegation is that the accused/applicant was engaged in creating fake GST numbers using PAN Card and other credentials of innocent public persons.

4. Learned counsel for accused/applicant contends that except disclosure statement of co-accused, there is no evidence against him, so he deserves anticipatory bail. It is also argued by learned counsel that the allegedly incriminating mobile phones do not belong to the accused/applicant.

Learned counsel for accused/applicant submits that the investigation being carried out against him is biased. According to learned counsel for accused/applicant, the accused/applicant is innocent and not a beneficiary of the alleged fraud.

5. Learned APP for State taking me through the status report strongly opposes grant of anticipatory bail in this case. It is contended by learned APP that the evidence against the accused/applicant is not merely the disclosure statements but also strong technical evidence which clearly establishes that the mobile phones used in filing the fake GST returns and for receiving OTPs in the process are in the name of the accused/applicant. Even the email IDs connected with the alleged GST returns are stated to be in the name of the accused/applicant. It is submitted by learned APP that the accused/applicant has been evading to join investigation, so the proceedings under Section 84 BNSS are nearing culmination to declare the accused/applicant a proclaimed offender. It is also submitted by learned APP that apart from the present case, the accused/applicant is involved in three more cases involving financial frauds. Learned APP has also referred to the averments in the status report that the concerned clients were paying directly to the accused/applicant so it cannot be said that he is not a beneficiary, and besides that, investigation in that regard is also continuing.

6. <u>In the present case, it is indeed laudable that the Investigating Officer has filed an elaborate status report dated 25.05.2026 describing the technical investigation with the use of information technology tools in order to zero</u>

down on the alleged fraudsters. Such scientific investigation deserves to be appreciated. In the course of arguments, learned APP also showed me the Customer Application Form (CAF) of one of the incriminating mobile phone numbers used in the alleged fraud. The investigation pertaining to the present accused/applicant is still ongoing in order to analyse the expanse of the said fraud.

7. It is not a case for grant of regular bail. The very nature of the allegations involved in the present case are vital while deciding this application for grant of anticipatory bail. Filing of fake GST returns, that too by misusing the PAN Cards and other credentials of innocent public persons has extremely serious consequences not just on the persons whose particulars have been hacked by the accused persons from different fora, but also has tremendous ramifications on economy of the country. Grant of anticipatory bail in such offences is not appropriate.

8. As mentioned above, further detailed technical investigation into the complex issues involved in this case is already pending *qua* the accused/applicant, who has not been joining investigation. In view of nature of the investigation, the requirement expressed by the Investigating Officer to conduct custodial interrogation of the accused/applicant is not unjustified.

9. As also mentioned above and disclosed in the status report, the accused/applicant is involved in three more FIRs involving financial frauds and one of those cases is under Prevention of Money Laundering Act. Grant of anticipatory bail in such cases would not just be contrary to the judicially

sanctified parameters, but also send wrong signals to the society at large.

10. Therefore, I do not find it a fit case to grant anticipatory bail. The anticipatory bail application is dismissed.

GIRISH KATHPALIA

Digitally signed by GIRISH KATHPALIA
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GIRISH KATHPALIA
(JUDGE)

AUGUST 20, 2026/*dr*