



2026:CGHC:8875

NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****MCRC No. 1774 of 2026**

Anil Kumar Gupta S/o Late Shri Ravindra Prakash Gupta Aged About 57 Years Present R/o House No. 39, Sapphire Greens, Vidhan Sabha Road, Raipur, C.G. 493111, Permanent Address-96, Diamond Harbour Road, Khidarpur, Kolkata, 700023. **... Applicant**

versus

1 - Central Bureau Of Investigation Through Branch Raipur, Distt. Raipur, Chhattisgarh.

2 - Director Central Bureau Of Investigation, Head Office Cgo Complex, New Delhi. **... Non-Applicants**

For Applicant : Mr. Sunil Otwani, Senior Advocate with Mr. Shobhit Koshta, Advocate

For Non-Applicants/CBI : Mr. B. Gopa Kumar (Through Video Conferencing)

Hon'ble Mr. Ramesh Sinha, Chief Justice**Order on Board****19.02.2026**

1. This is the Second bail application filed under Section 483 of the



Bhartiya Nagarik Suraksha Sanhita, 2023 for grant of regular bail to the applicant who has been arrested in connection with Crime No. RC1242025A0002 of 2025 registered at Police Station – A.C.B./C.B.I. Raipur (C.G.), for the offence punishable under Sections 61(2) of BNS and Section 7 and 7A of the Prevention of Corruption Act 1988.

2. The earlier bail application of the applicant being MCRC No. 8727 of 2025 was rejected by this Court vide order dated 26.11.2025, on merits.
3. The case of the prosecution, in brief, is that on 30.01.2025, the complainant, Lalchand Athwani, submitted a written complaint to the Superintendent of Police, Central Bureau of Investigation, Raipur, stating that he is the proprietor of an establishment namely M/s The World of Beauty, situated at Station Road, Durg. It is alleged that on 28.01.2025 at about 6:00 p.m., a team led by co-accused Bharat Singh, Superintendent of Central GST, conducted a raid at his shop in his absence. On the following day, i.e., 29.01.2025 at about 7:00 a.m., when the complainant reached the shop along with his brother Naveen Athwani, he found co-accused Bharat Singh and other CGST officials present there. Co-accused Bharat Singh asked the complainant to accompany him to Raipur to meet his senior officer for settlement of the matter and thereafter took him to Raipur in his Innova car bearing Registration No. CG-04-NB-9911. Subsequently, a CGST employee, co-accused Vinay, reached Starbucks Coffee House



located at Currency Tower, Raipur, where they met a person who introduced himself as Commissioner Mishra. The said person informed the complainant that a tax liability of Rs. 70,00,000/- had arisen pursuant to the raid conducted at his shop and ultimately demanded Rs. 45,00,000/-, out of which Rs. 11,00,000/- was to be deposited towards tax and the remaining Rs. 34,00,000/- was to be paid as illegal gratification. It is further alleged that bills for the preceding 4–5 months were prepared in the handwriting of the complainant's employees. Since the complainant was unwilling to pay the demanded amount, he approached the CBI, and on the basis of his complaint, a case bearing RC No. 1242025A0002 was registered by CBI/ACB/Chhattisgarh, Raipur, against co-accused Bharat Singh and others for offences punishable under Section 61(2) of the Bharatiya Nyaya Sanhita read with Sections 7 and 7A of the Prevention of Corruption Act, 1988 (as amended in 2018).

4. According to the prosecution, during the course of the proceedings, co-accused Vinay Rai was allegedly caught red-handed while accepting a bribe amount of Rs. 5,00,000/-. During the investigation, voice recordings of mobile phone conversations between the complainant, co-accused Vinay Rai, and the applicant allegedly identified as Mishra @ Anil Kumar Gupta were obtained in relation to the demand of bribe, and a transcript thereof was prepared, appended to the charge sheet, and submitted before the Court. Upon a careful and meticulous examination of the transcript, it is revealed that the name of co-



accused Bharat Singh also appears in the conversation and that he is addressed as “Sir” at several places. According to the prosecution, there exists prima facie material to demonstrate that co-accused Bharat Singh, in connivance with co-accused Vinay Rai and the present applicant (allegedly acting as Mishra @ Anil Kumar Gupta), entered into a planned conspiracy to demand illegal gratification from the complainant on the pretext of reducing the substantial tax liability allegedly arising from the raid, and in furtherance of the said conspiracy, co-accused Vinay Rai accepted a sum of Rs. 5,00,000/- as part of the demanded bribe. The specific allegation against the applicant is that he falsely represented himself as the Commissioner of the GST Department and impersonated himself as “Mishraji” to facilitate the illegal demand.

5. Learned counsel for the applicant submits that applicant is innocent and has been falsely implicated in the present case on the basis of conjectures and surmises. The applicant is a private individual and is neither a public servant nor a beneficiary of the alleged illegal gratification. He has not been named as a recipient of any part of the alleged bribe amount, nor is he shown to be a direct participant in the alleged transaction as reflected in the charge sheet dated 29.03.2025 and the supplementary charge sheet dated 05.09.2025. The entire case against the applicant rests upon disputed electronic evidence, namely voice recordings and CCTV footage, which are yet to be forensically authenticated



and tested in accordance with law. Such material, by itself, does not constitute conclusive proof of guilt. It is a settled principle of criminal jurisprudence that suspicion, however grave, cannot take the place of proof. In corruption cases, the essential ingredients of demand and acceptance must be independently established; mere attribution of intention or alleged impersonation, without cogent evidence, is insufficient to justify continued incarceration.

6. He further submits that the investigation conducted by the respondent agency suffers from material inconsistencies and procedural infirmities. The alleged identification of the applicant as “Commissioner Mishra” is based upon questionable CCTV footage and subsequent identification, which are legally disputable and require strict proof during trial. Even the claim of continuous surveillance prior to and during the alleged transaction stands contradicted by the fact that the applicant was not apprehended at the spot. Furthermore, the prosecution has failed to produce any substantial evidence demonstrating that the applicant actively conspired with the co-accused. The uncertainty and ambiguity in the prosecution story itself entitle the applicant to the benefit of doubt at this stage. It is trite law that no person can be implicated solely on the basis of assumptions or legally fragile identification procedures.
7. He further submits that the applicant has been in judicial custody since 10.07.2025, despite the filing of the main charge sheet on 29.03.2025 and the supplementary charge sheet on 05.09.2025,



and the trial has not yet commenced as charges are still to be framed. Continued detention in such circumstances amounts to punishment before conviction and violates the applicant's fundamental right to speedy trial under Article 21 of the Constitution of India. The Hon'ble Supreme Court in *M. Ravindran v. Intelligence Officer, Directorate of Revenue Intelligence*, (2021) 2 SCC 485, has held that default bail is an indefeasible right and cannot be defeated by filing an incomplete charge sheet. Similarly, in *A.R. Antulay v. R.S. Nayak*, (1992) 1 SCC 225, and *Common Cause v. Union of India*, (1996) 4 SCC 33, it has been reiterated that undue delay attributable to the prosecution must enure to the benefit of the accused and that an undertrial cannot be incarcerated indefinitely.

8. He further submits that the applicant is a 57-year-old individual having permanent residence at Raipur and Kolkata and deep roots in society. He has no previous criminal antecedents and voluntarily surrendered before the Court on 10.07.2025, demonstrating his bona fides and willingness to face trial. There is no likelihood of absconding or tampering with evidence, particularly when most of the evidence is documentary or electronic and already in the custody of the investigating agency. Out of eleven accused persons named in the FIR, eight have already been granted bail, and co-accused Vinay Rai has been enlarged on bail by the Hon'ble Supreme Court. The case of the present applicant is clearly distinguishable from that of co-



accused Bharat Singh, whose role is alleged to be direct and official in nature. Considering the prolonged nature of trial involving numerous witnesses and voluminous documents, the balance between personal liberty and the interest of justice warrants grant of regular bail to the applicant, subject to any stringent conditions this Hon'ble Court may deem fit to impose.

9. On the other hand, Mr. B. Gopa Kumar, learned counsel appearing for the respondent/Central Bureau of Investigation, submits that the first bail application of the present applicant, being MCRC No. 8727 of 2025, was rejected by this Court on merits vide order dated 26.11.2025, and that RC No. 1242025A0002 was registered on 31.01.2025 pursuant to a written complaint dated 30.01.2025 submitted by the complainant, Lal Chand Athwani, proprietor of M/s The World of Beauty; it is contended that the complainant alleged that on 28/29.01.2025, Bharat Singh, Superintendent, CGST, Raipur, conducted a raid at his shop and, in conspiracy with co-accused Vinay Rai and the present applicant, demanded a bribe of Rs. 34,00,000/-, which was subsequently reduced to Rs. 10,00,000/-, and as the complainant was unwilling to pay the illegal gratification, he approached the CBI on 30.01.2025, whereafter, upon verification of the complaint and in the presence of an independent witness, namely Khushal Baliram Landge, an FIR under Section 61(2) of the Bharatiya Nyaya Sanhita and Sections 7 and 7A of the Prevention of Corruption Act, 1988 was registered on 31.01.2025,



pursuant to which a trap was laid on the same day at VIP Chowk, Raipur, where co-accused Vinay Rai was allegedly caught red-handed while accepting Rs. 5,00,000/- from the complainant in furtherance of the alleged conspiracy; it is further submitted that during the trap proceedings, while Vinay Rai was being detained, an unidentified person allegedly arrived on a scooter, snatched his mobile phone, and fled from the spot, and the tainted bribe amount was recovered from his possession in the presence of the independent witness, whereafter Vinay Rai was arrested and is presently in judicial custody, and upon completion of investigation, a charge sheet was filed before the learned Trial Court on 29.03.2025 in Special Case No. 04/2025 against the accused persons, including the present applicant, while further investigation was kept open under Section 193(9) of the Bharatiya Nagarik Suraksha Sanhita.

10. Mr. B. Gopa Kumar also points out to the fact that the co-accused Bharat Singh and Vinay Rai had filed bail applications before this Court which was rejected vide order dated 20.05.2025 in M.Cr.C. No. 2981/2025 and 3345/2025, respectively. One of the co-accused namely Bharat Singh had filed a petition for Special Leave to Appeal (Crl.) No. 10762/2025, challenging the order dated 20.05.2025 passed by this Court before the Hon'ble Apex Court which also stood dismissed vide order dated 04.08.2025.
11. It is submitted that the investigation further revealed that on



29.01.2025 when the complainant along with brother Naveen Athwani returned from Prayagraj to his aforesaid shop i.e. M/s. The World of Beauty, Bharat Singh, Superintendent, CGST who was one of the member of search team told the complainant that he should meet his senior Mr. Mishra for settling of his tax matter. The complainant along with his brother Naveen Kumar Athwani and Vinay, driver of CGST visited in the car of CGST to Starbucks situated at Currency Tower, near VIP Chowk, Raipur and met there one person who was introduced by Vinay Rai as Mishra ji, Commissioner of CGST, Raipur. This person was none other than the present applicant-Anil Kumar Gupta who was impersonating a non-existent Commissioner "Shri Mishraji". During discussion, the applicant informed the complainant about his tax liability towards GST and further informed that the liability of tax would be settled for Rs. 11 Lakhs and he has to pay Rs.34 lakhs in cash for settling the GST tax liability. The meeting continued for around one hour. Thereafter, the complainant along with his brother and Vinay Rai left the Starbucks in the car driven by Vinay Rai and reached the shop at around 13:00 hrs. The investigation also revealed that during the trap proceeding a call at around 18:01 hours from the mobile number 9993717756 of co-accused Vinay Rai was received over the mobile number 9827181835 of the brother of the complainant, Naveen Athwani. On this call Vinay Rai asked about how much more time the complainant was going to take to bring the bribe amount. The complainant replied to this that only



15 more minutes would be required. The CBI team in the official vehicle of CBI and the complainant, his brother, alongwith shadow witness reached outside the Currency Tower at VIP Chowk, and after around 10 minutes, the co-accused Vinay Rai was caught red handed while accepting a bribe amount of Rs.5,00,000/- from the complainant in the presence of independent witness in conspiracy with other accused persons.

12. Mr. B. Gopa Kumar further submits that the CCTV footage dated 29.01.2025 of Starbucks situated in Currency tower near VIP Road, Raipur was seized by CBI. The present applicant/accused was identified by Ms. Pragya Mishra, an ex-employee of ARPEE Group as a person 'Anil Kumar Gupta' vide CCTV identification memo dated 19.03.2025 in presence of independent witness Akhilesh Roshan Gajbhiye from the IO copy of aforesaid CCTV footage. Pragya Mishra also identified the voice to be of the present applicant vide voice identification memo dated 19.03.2025 from the IO copy of the conversations recorded by the CBI during verification and trap proceedings in presence of aforesaid independent witness. Co-accused Vinay was identified by Laxman Kumar Biswal vide identification memo dated 11.03.2025 in presence of independent witness Roshan Kumar Sahu from the IO copy of CCTV footage dated 29.01.2025. Laxman Kumar Biswal also identified the voice of the co-accused Vinay Rai, vide voice identification memo dated 11.03.2025 from the IO copy of the conversations recorded by the CBI during verification and trap



proceedings in presence of aforesaid independent witness. The investigation revealed that the present applicant/accused was identified by Anurag Gupta as well as Kamlesh Kumar Sahu vide CCTV identification memo dated 08.03.2025 in presence of independent witnesses Yadav Ram Dhruw and Khushal Baliram Landge from the IO copy of aforesaid CCTV footage. Abhay Prasad, Shift Manager, Starbucks identified the premises of Starbucks from the IO copy of the CCTV footage dated 29.01.2025. Similarly, the complainant and his brother Naveen Kumar Athwani identified Mr. Mishra to be the present applicant and the co-accused Vinay and themselves from the IO copy of the CCTV footage dated 29.01.2025 vide aforesaid memo. The investigation also revealed that Anurag Gupta as well as Kamlesh Kumar Sahu also identified the voice of the (Applicant/accused) Mishra (Anil Kumar Gupta) as a person - Anil Kumar Gupta vide voice identification memo dated 08.03.2025 from the IO copy of the conversations recorded by the CBI during verification and trap proceedings in presence of aforesaid independent witness.

13. Mr. B. Gopa Kumar, further submits that the investigation has clearly established the active involvement of the applicant through the CCTV footage dated 29.01.2025 from Starbucks Currency Tower, Raipur, corroborated by IPDR analysis and statements of witnesses. Evidence confirms his physical presence and direct participation in the conspiracy, as he has been identified in the CCTV footage and in voice recordings by multiple witnesses,



including employees. The investigation further revealed that the conversation recorded by the CBI during verification and trap proceedings authenticated that the (applicant/accused) Mishra (Anil Kumar Gupta), Vinay and the complainant had conversation with each other on 30.01.2025 and 31.01.2025 (the day of trap proceedings). The applicant was absconding despite repeated notices issued by CBI under Section 35(3) BNSS at multiple addresses on 28.02. 2025, 04.03.2025 and 10.03.2025, and has evaded execution of the non-bailable warrant issued by the learned trial Court. During the course of further investigation, approximately three months after the filing of main charge sheet on dated 29.03.2025, the applicant-accused appeared before the learned trial Court on 10.07.2025, whereupon, on request of the CBI, the learned Trial Court granted police custody to the CBI. Even during the period of police custody, the applicant deliberately gave evasive and misleading replies despite being confronted with documentary and digital evidence. Initially, he refused to provide his voice sample, which was crucial for scientific comparison with the recorded voice conversation between him and the complainant. However, upon direction of the learned trial Court, he subsequently agreed to provide voice sample.

14. Mr. B. Gopa Kumar, further submits that the investigation has revealed additional incriminating facts which corroborate the conspiracy. The search on 28.01.2025 at the shop of the



complainant was conducted by CGST officers along with private persons Vinay Rai, Bhagwat Sahu and Durgesh Kumar Bhoi. Independent witnesses were not used, instead, regular office visitors and private hands were shown as panch witnesses. Private person Vinay Rai actively participated and even dictated proceedings. Shop staff stated that Vinay gave instructions in aggressive tone. Complainant received calls during search where Vinay Rai is heard instructing Bharat Singh on statement recording. The CCTV feed of the shop had been disconnected. On 29.01.2025, complainant and his brother were directed to meet "Commissioner Mishra @ Anil Kumar Gupta at Starbucks, where demand of Rs. 1 crore was made, reduced to Rs. 45 lakhs (Rs. 11 lakhs shown as tax liability and Rs. 34 lakhs as bribe). This meeting was captured in Starbucks CCTV Manager Girish Singh confirmed identity of the applicant. IPDR records corroborated live coordination with Bharat Singh via FaceTime call at the exact time of demand. Empty estimate books were procured and back-dated kacha bills were prepared under dictation of CGST officers to show false tax liability. Vivek Dewangan, private employee of Bharat Singh, took away Vinay's phone during trap and handed it to Bharat Singh, resulting in destruction of evidence. The SIM card used by applicant for bribe negotiations was purchased in the name of Ms. Pragya Mishra but exclusively used by the applicant, thereby linking his alias "Mishra" to the crime. These additional facts, corroborated by



bank records, IPDR analysis, CCTV footage, witness statements and scientific evidence, clearly establish the applicant's direct role in demanding and negotiating bribe impersonating a Commissioner and tampering with evidence. After completion of further investigation of the case a supplementary charge sheet has been filed before the learned trial Court against the accused persons including applicant on 05.09.2025. In view of the aforementioned facts and circumstances, the applicant is not entitled for grant of regular bail in the present case.

15. I have heard learned counsel for the parties and perused the documents available on record.
16. The applicant is alleged to have impersonated himself as the Commissioner of CGST and even changed his name as Mishraji and hatched a conspiracy alongwith two other named co-accused namely Bharat Singh, Superintendent, CGST, Raipur and Vinay Rai. One of the co-accused Vinay Rai was caught red handed receiving the bribe of Rs. 5 Lakhs. The co-accused persons namely Bharat Singh and Vinay Rai had filed bail applications before this Court being M.Cr.C. No. 2981/2025 and 3345/2025 which stood rejected vide order dated 20.05.2025 and the SLP(Crl) bearing No. 10762/2025, against the same by the co-accused Bharat Singh has also been rejected by the Apex Court vide order dated 04.08.2025.
17. Considering the overall facts and circumstances of the case, the



gravity and seriousness of the allegations, and the fact that this is the second bail application of the applicant the earlier bail application (MCRC No. 8727 of 2025) having been rejected on merits vide order dated 26.11.2025, this Court finds no justifiable ground to take a different view, particularly when it is well settled that a successive bail application can be entertained only upon demonstration of a substantial change in circumstances, and no such substantial change has been shown in the present matter. The investigation stands concluded and both the charge sheet as well as the supplementary charge sheet have been filed before the learned Trial Court, and the material collected during investigation *prima facie* discloses the involvement of the applicant in the alleged commission of the offence, specifically the allegation that he impersonated himself as Commissioner of CGST and, in conspiracy with the co-accused persons, sought to extract illegal gratification from the complainant. The presence of the applicant at the Starbucks Coffee Shop, where the alleged negotiations regarding the bribe took place, is supported by CCTV footage, and he has been identified by the complainant and other witnesses, as reflected in the return filed by the respondent/Central Bureau of Investigation his voice sample has also been obtained and relied upon in support of the recorded telephonic conversations forming part of the prosecution case. Though this Court is not required to undertake a meticulous appreciation of the evidence at the stage of bail, but the material



available on record prima facie indicates that the applicant played a central and active role in the alleged conspiracy by projecting himself as a senior official and directing the actions of the co-accused persons. Furthermore, the conduct of the applicant during investigation does not inspire confidence, inasmuch as repeated notices under Section 35(3) of the BNSS were issued at multiple addresses and he allegedly evaded execution of the non-bailable warrant issued by the learned Trial Court before eventually appearing, and even during police custody he was reluctant to provide his voice sample for scientific comparison; such conduct *prima facie* reflects non-cooperation with the investigation. In view of the seriousness of the allegations, the nature of the evidence collected, the attributed role of the applicant as the principal conspirator, and in the absence of any new or substantial change in circumstances since rejection of the earlier bail application, this Court is of the considered opinion that no case for grant of bail is made out; accordingly, the second bail application stands rejected.

18. Accordingly, the bail application filed by the applicant/accused – **Anil Kumar Gupta**, involved in Crime No. RC-1242025A0002/2025, registered at Police Station-ACB/CBI/Raipur, District Raipur, for the offences under Sections 61(2) of the BNS and Sections 7, 7A of the Prevention of Corruption Act, 1988, is **rejected**.



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19. Office is directed to send a certified copy of this order to the learned trial Court concerned for necessary information and compliance, forthwith.

Sd/-

(Ramesh Sinha)
Chief Justice

vaibhav