



**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**BLAPL No. 2195 of 2024**

**Ronaldo Earnest Ignatio** ..... **Petitioner**

*Mr. R.P.Kar, Sr. Advocate instructed  
by Mr. S. Tibrewal, Advocate*

*-versus-*

**State of Odisha** ..... **Opp.party**

*Mr.T.K.Satapathy, Senior Standing  
Counsel, GST, Central Tax & Customs)*

**CORAM:  
JUSTICE M.S.SAHOO**

**ORDER**  
**06.05.2024**  
*Hybrid Mode*

**Order No.**

02. 1. Under Section 439 of Cr.P.C. the BLAPL has been filed by the petitioner in jail custody, in connection with 2(c)CC No.61 of 2023 (F. No.DGGI/BbZU/07/GST/2023 dated 11.07.2023) pending in the court of the learned SDJM, Bhubaneswar for alleged commission of offence under Section 69 of Central Goods and Service Tax Act, 2017 read with Sections 132(1)(b), 132(1)(c), 132(1)(f) of the CGST Act, 2017.

Since the earlier BLAPL No.9999 of 2023 filed by the co-accused arising out of the complaint case as indicated above, was considered by this Bench and disposed of by judgment and order dated 23.11.2023, the present petition has been placed for consideration by this Bench in terms of



Standing Order No.2 of 2023 of the High Court of Orissa dated 21.05.2023.

2. It is submitted by the learned Senior counsel for the petitioner that the petitioner is at the most in equal footing as far as allegations against him is concerned.

Learned senior counsel refers to the earlier judgment and order dated 23.11.2023 passed in BLAPL No. 9999 of 2023 (Nitin Kapoor v. State of Odisha). It is submitted that the present petition arises out of the self-same F.I.R. It is agreed at the bar that the contentions raised by the respective parties are identical to those in said petition as has been reflected in the earlier judgment dated 23.11.2023, as far as prayer for bail is concerned.

3. Learned senior standing counsel appearing for the Revenue refers to the prosecution report which has been earlier referred to in the judgment and order dated 23.11.2023 (supra). It is also stated at the bar by the learned senior counsel that the allegations are identical/similar in nature though it is disputed by the learned senior standing counsel.

Learned senior standing counsel reiterates his submissions as noted in the earlier order that suitable terms and conditions are to be imposed by the learned court in seisin of the matter as there is possibility of the accused to involve in similar activity after being released on bail.



4. Learned senior counsel referring to the judgment and order dated 23.11.2023 submits that paragraph-15 of the said judgment adequately takes care of the concern expressed by the learned senior standing counsel as the said order itself clarifies that the learned court in seisin of the matter shall grant bail subject to the terms and conditions that would be imposed after hearing learned counsel for the petitioner as well as learned counsel for the prosecution/revenue.

5. Learned senior counsel for the petitioner submits that though the petitioner belongs to the State of U.P., he shall subject himself to the learned court in seisin of the matter and shall abide by all such terms and conditions that would be imposed by the Court to ensure his appearance before the learned court to face trial and in any event, paragraph-15 of the judgment and order dated 23.11.2023 takes care of all such eventualities.

6. Learned senior standing counsel referring to the material contained in the prosecution report, his notes of submissions filed on 02.05.2024 copy of which has been served on the learned instructing counsel for the petitioner, vehemently opposes the prayer for bail.

However, it is agreed at the bar that in the meanwhile prosecution report has been submitted on 8.9.2023 and present application pertains to the FIR/prosecution report which arises out of complaint case which was the subject



matter of the earlier petition disposed of by judgment and order dated 12.12.2023.

7. Having heard the learned senior counsel for the petitioner, the learned senior standing counsel for the revenue (O.P.), this Court is inclined to grant bail to the petitioner in terms of the paragraph-15 of the judgment and order dated 23.11.2023 passed in BLAPL No. 9999 of 2023. Paragraph-15 of the judgment and order is reproduced herein :

*“15. Therefore, keeping all the above aspects in the perspective, in the facts and circumstances of the present case, by applying the principles enunciated by the Hon’ble Supreme Court in **Satender** (supra) (**Satender Kumar Antil v. CBI, (2022) 10 SCC 51 : 2022 SCC Online SC 825**) and SLP Appeal (Crl.) No.10319 of 2022 (**Ratnambar Kaushik v. Union of India**) disposed of on 05.12.2022, this Court is inclined to grant the prayer for bail made by the petitioner subject to such stringent terms and conditions that would be imposed by the learned court in seisin of the matter, for which the court shall hear the learned counsel for the complainant as well as the learned counsel for the petitioner and further conditions as would be deemed appropriate can be imposed along with the following conditions :*

*Two sureties for an amount to the satisfaction of the learned court in seisin of the matter, out of the two sureties one shall be a family member of the petitioner and the other shall be a local person;  
the court in seisin of the matter shall ensure and verify the credential of the sureties, the court shall direct and record its satisfaction;*

*the petitioner shall not in any manner make any inducement, threat or promise to the prosecution*



*witnesses so as to dissuade them from disclosing truth before the court and shall not tamper with the evidence;*

*the petitioner shall not indulge himself in similar activity;*

*the petitioner shall surrender his passport if any, before the learned court in seisin of the matter and will not leave India without prior permission of the Court and in the event the petitioner has not been issued with any passport, he would submit an affidavit stating the said fact;*

*the petitioner shall appear before the concerned authority as would be so required for the purpose; he shall appear before the police having jurisdiction of his area of residence, if directed by the learned court in seisin of the matter in the manner to be decided by the learned court;*

*the petitioner shall fully cooperate with the ongoing further investigation and make himself available anywhere as and when required for such purpose;*

*the petitioner shall be available to be contacted over mobile phone and such phone should remain active and normally not be changed, and in case of any change of mobile number of the petitioner for any bona fide reason, the same shall be communicated to the Investigating Agency;*

*the petitioner shall co-operate with the trial and shall not seek unnecessary adjournments on frivolous grounds to protract the trial;*

*the petitioner shall not indulge in any criminal activity or commission of any crime after being released on bail; In case of his involvement in any other criminal activities or breach of any condition imposed for grant of bail, the investigating agency shall file petition for cancellation of bail;”*



8. The BLAPL is disposed of accordingly.

Urgent certified copy of this order be granted in accordance with the Rules.

It is clarified that any observations made in this order shall not be construed to be the opinion of this Court regarding the merits of the contentions that would be raised in the pending trial before the learned court in seisin by either of the parties to the present petition.

**(M.S.Sahoo)**  
**Judge**

*dutta*

Signature Not Verified

Digitally Signed  
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