



2026:AHC:71456-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
HABEAS CORPUS WRIT PETITION No. - 273 of 2026**

Nitin Aggarwal

.....Petitioner(s)

Versus

State of UP and 3 others

.....Respondent(s)

Counsel for Petitioner(s)	:	Abhishek Ghosh, Ram M. Kaushik
Counsel for Respondent(s)	:	A.S.G.I., C.S.C., Dhananjay Awasthi, Lakshay Kumar

Court No. - 44

**HON'BLE SIDDHARTH, J.
HON'BLE VINAI KUMAR DWIVEDI, J.**

Order on Criminal Misc. Amendment Application No. 04 of 2026

Amendment application is allowed.

Learned counsel for the petitioner is permitted to carry out necessary amendment within the course of day.

Order on Habeas Corpus Writ Petition

1. Heard Sri Ram M. Kaushik and Sri Abhishek Ghosh, learned counsel for the petitioner; learned AGA for respondent no.1; Sri Dhananjay

Awasthi, learned counsel for respondent nos. 3 & 4 and perused the material on record. None appears on behalf of respondent no.2.

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

I. Issue a writ order or direction in the nature of Habeas Corpus directing the respondents herein to produce and release the corpus/petitioner from their illegal custody while declaring the arrest, detention and subsequent remand of the petitioner as illegal, arbitrary null and void.

IA. Issue a writ, order or direction in the nature of certiorari calling for the records and to quash and set aside the impugned remand order dated 31.1.2026 (Annexure-16 to the amended writ petition) as well as any subsequent remand order/s as being illegal.

II. Issue any other writ, order or direction, which this Hon'ble Court may deems fit and proper under the facts and circumstances of the present case.

III. Award the cost of the petition.

3. The brief facts of the petition are that the entire controversy emanates out of an investigation/ inquiry initiated by DGGI, Meerut Zonal Unit in relation to alleged availment of fraudulent I.T.C as well as fake invoices being generated without supply of goods by M/s. NTEXX Textile Pvt. Ltd., M/s. Shri Ram Sales Corporation and M/s. Shri Balaji Sales. In relation to the abovementioned investigation, a search of the premises at

M-180, Gali No.11, Shashtri Nagar, Indarlok Metro Station, West Delhi of M/s. NTEXX Textile (P) Ltd., M/s. Shri Balaji Sales and residential premises of Pradum Yadav, Director of M/s. NTEXX Textile (P) Pvt was conducted. The said search was conducted on 29.01.2026 at about 8:40 AM and the same is evident from Panchnama dated 29.01.2026. The petitioner joined the search proceeding at about 2:40 PM and cooperated with the concerned Authorities. The petitioner is neither a Director nor employee nor is he in any manner concerned with the affairs of the enterprises abovenamed and being investigated by the respondent authorities. The petitioner had merely accompanied his son Sri Garvit Aggarwal, who is the Director of M/s NTEXX Pvt. Ltd. and is the proprietor of M/s Shri Balaji Sales and M/s Shri Ram Sales Incorporation. The said entities are registered under the CGST Act, 2017.

4. It is evident from the Panchnama dated 29.01.2026 that the search proceedings were concluded at about 7:45 PM on 29.01.2026. On 29.01.2026 during the search of the aforesaid premises belonging to M/s. NTEXX Textile Pvt. Ltd., and Shri Balaji Sales, certain goods were seized and a seizure memo was prepared. The residential premises of the petitioner was also subjected to search by DGGI Ghaziabad Regional Unit. The said search was conducted in the morning at about 7:40 AM on 29.01.2026 and the search proceedings were concluded at about 1.55 PM on the same day itself. During the search of the said residential premises by the DGGI, Ghaziabad Regional Unit, seizure of certain documents were done. The said seizure was not made from the petitioner's room and

the seized documents do not belong to the petitioner. From the aforementioned facts, it is evident that the petitioner has been subjected to multiple investigations by different jurisdictional officers of the same revenue department and the petitioner has been in the presence of the revenue officials for the entire day during the search proceedings and he has cooperated with the concerned officials throughout.

5. A summon under Section 70 of the Central Goods and Service Tax Act, 2017 has been issued to the petitioner to appear before the office of DGGI, Ghaziabad Regional Unit to tender statement on 29.01.2026 at 6:00 PM. The petitioner was a part of the search conducted by the DGGI, Meerut Zonal Unit in Delhi which concluded at 7:45 PM. However, at the same time, summon dated 29.1.2026 has been issued to the Petitioner to appear and record statement before the DGGI, Regional Unit Ghaziabad at 6:00 PM on 29.01.2026. The petitioner was already in the custody of the DGGI Officials, Meerut Zonal Unitsince 29.1.2026 in Delhi and the petitioner was illegally detained by the revenue officials and thereafter the Petitioner was taken from Delhi to NOIDA, District Gautam Buddha Nagar on 29.1.2026 itself.

6. However, only on 30.01.2026 at about 3.53 PM the petitioner is shown to have been arrested under Section 69 of the CGST Act, 2017. The arrest memo dated 30.01.2026 and Grounds of Arrest dated 30.01.2026 were only then provided to the petitioner. The respondent No. 4 had filed an Application seeking Remand of the Petitioner before the Court of Special Chief Judicial Magistrate, Meerut on 31.1.2026

even though the Petitioner was actually. arrested on 29.1.2026 from Delhi but shown to be arrested from Noida, District Gautam Budh Nagar on 30.1.2026 and thereafter produced before the learned Magistrate at Meerut without seeking and transit remand or informing the local police station, which is illegal and arbitrary and violative of the settled law. Application for Remand came to be allowed by the Learned Magistrate granting judicial remand of the petitioner for 14 days to the Respondent authorities.

7. Learned counsel for the petitioner has submitted that the petitioner was in the custody of the revenue officials since 29.01.2026 and was detained by them illegally and thereafter taken from Delhi to Noida, District Gautam Buddha Nagar on 29.1.2026 and thereafter the petitioner was taken to District Meerut where the Petitioner (Corpus) was produced before the Learned Special Chief Judicial Magistrate, Meerut on 31.1.2026 after more than 24 hours of illegal detention and arrest. The Petitioner (corpus) was arrested in Delhi and was taken to Noida, Gautam Buddha Nagar on 29.1.2026 and the same is evident from the entry register dated 29th January 2026 which shows that the petitioner was in official custody of DGGI on the 29th January 2026 itself and was produced in front of a magistrate on 31st January 2026, after more than 24 hours, which makes the arrest null and void. The petitioner (corpus) was arrested in Delhi and was taken to Noida, Gautam Buddha Nagar on 29.1.2026 and thereafter taken to Noida and District Meerut however, no transit remand of the petitioner was sought either in Delhi or in Noida, District Gautam Buddha Nagar which amounts to a gross violation of the

rule of law and is an abuse of process of law and is illegal in light of the judgment passed by the Hon'ble Supreme Court in the matter of ***Priya Indoria Vs. State of Karnataka and others reported in (2024) 4- SCC- 749***. For more than 20 hours the petitioner was in illegal custody and thereafter, the subsequent arrest has been shown to have taken place at NOIDA, District Gautam Buddha Nagar on 30.1.2026 which itself creates grave doubts about the manner in which the entire proceeding has been conducted against the petitioner. Since, there was no reason or territorial jurisdiction to take the petitioner to NOIDA, District Gautam Buddha Nagar as the Petitioner was detained by the DGGI Meerut Zonal Unit in Delhi. The illegalities and the procedural violations in the arrest of the petitioner is evident also from the fact that no address or particulars of the place of arrest has been provided in the arrest memo. Furthermore, the witness of the arrest of the petitioner is shown to be one Sri Monu son of Shyamveer, Resident of 7, Freehold, Sihani Gate, Nandgram, Ghaziabad-201001 who is not a local resident of the place of arrest and is neither an independent witness. The "reasons to believe" issued by the concerned Commissioner have not been provided to the petitioner till date, which itself is a grave violation of the fundamental rights of the petitioner guaranteed under Article 21 and 22 of the Constitution of India and violates the dictum of the Hon'ble Supreme Court as laid down in the case of ***Radhika Agarwal Vs. Union of India reported in (2025) 5 SCC 545***.

8. The non-supply of the reasons to believe as well as the fact that the illegal arrest and detention of the Petitioner being done during search

proceedings itself demonstrates that no reasons to believe exists and even if the same does exist, there cannot be any application of mind since the entire exercise of illegal detention of the petitioner itself demonstrates the extreme haste and urgency in arresting the Petitioner with a predetermined mind. The same is evident from the fact that on 29.1.2026 the petitioner was detained in Delhi in the evening when the search only concluded at 7:45 PM thereafter the statement of the Petitioner was allegedly recorded on 29.1.2026 and he was taken to Noida, District Gautam Buddha Nagar and thereafter on 30.1.2026 the petitioner shown to be arrested at 3:53 PM and thereafter the petitioner was taken to District Meerut and only on 31.1.2026 the petitioner was produced before the concerned Special Chief Judicial Magistrate, Meerut.

9. Illegality of the arrest is also evident from the fact that the petitioner though shown to have been arrested at NOIDA, District Gautam Buddha Nagar by the revenue authorities on 30.01.2026 however, he was not produced before the concerned jurisdictional Magistrate at District Gautam Buddha Nagar and without any transit remand being sought, the petitioner was taken to District Meerut and thereafter produced before the concerned Special Chief Judicial Magistrate, Meerut on 31.01.2026 on which date judicial custody of the petitioner was sought and granted by the concerned Special Chief Judicial Magistrate, Meerut illegally without applying any mind as to the legality of the arrest and compliance of Section 58 of BNSS 2023.

10. Thereafter, vide order dated 02.02.2026 the bail application of the petitioner was rejected by the said Special Chief Judicial Magistrate, Meerut in a cursory/routine manner without any application of mind and without considering the categorical submissions of the petitioner that he was under the custody of the respondent officials from 29.01.2026 to 31.01.2026 and provisions of Section 58 B.N.S.S.,2023 were completely violated.

11. The non-application of mind in the Order dated 2.2.2026 is also evident from the fact that the Learned Magistrate stated in Order that the accused, Amit Gupta, was in judicial remand and his application of bail is liable to be rejected, however, the said Accused, Amit Gupta, was not the applicant of the Bail Application moved by the Petitioner herein and neither was he a party to the said bail proceedings in relation to the arrest of the Petitioner.

12. Thereafter the petitioner also filed a bail application before the District Sessions Judge, Meerut wherein also the violation of Section 58 of the B.N.S.S.,2023 was specifically pleaded and argued as well as the fact that the petitioner was in fact in the custody of the revenue officials from 29.01.2026 to 31.01.2026 was specially pleaded and argued. However, without considering the said submissions and without application of mind the said bail application was also rejected vide order dated 27.02.2026 by the Additional District Sessions Judge, Court No. 1, Meerut.

13. The arrest of the petitioner is completely illegal and malafide and all subsequent proceedings including the remand of the petitioner stands vitiated solely on the ground that the petitioner though being detained on 29.01.2026 was never produced before the concerned Magistrate within 24 hours and was only produced before the Special Chief Judicial Magistrate, Meerut on 31.01.2026 which is violative of Articles 21 and 22 of the Constitution of India as well as Section 58 of BNSS, 2023.

14. The Petitioner not being produced before the concerned jurisdictional magistrate within 24 hours of being detained / arrest is illegal and a violation of the Instruction No. 2/2022-23 issued by GST Investigation Wing wherein guidelines for arrest and bail in relation to offences under the CGST Act, 2017 have been provided.

15. The principles laid down by the Hon'ble Apex Court in the case of *Arnesh Kumar v. State of Bihar (2014) 8 SCC 273* and *Satender Kumar Antil v. CBI (2022) 10 SCC 51* have been gravely violated by the concerned Revenue Officials inasmuch as the necessity of arrest has not been satisfied and neither has the Learned Magistrate considered whether the arrest of the petitioner was legal and valid or whether the petitioner was produced before him within 24 hours of arrest. Hence, on this ground alone the arrest of the petitioner is liable to be set aside as being illegal.

16. The requirement / necessity for arrest of the petitioner in light of para 3.2 of the Instruction No. 2/2022-23 issued by GST Investigation Wing. have not been satisfied in the present case inasmuch as no finding has

been recorded in the arrest memo or in the grounds of arrest to satisfy the requirements of para 3.2 of the said Instruction No. 2/2022. Therefore, on this ground alone the arrest of the petitioner is illegal, arbitrary and violative of the settled principles of law. The fact that the petitioner was detained on 29.01.2026 is also evident from the fact that the statement of the petitioner is dated 29.01.2026.

17. The Hon'ble Supreme Court in the case of ***Radhika Agarwal Vs. Union of India and others reported in (2025) 6- SCC-545*** has affirmed the settled law that the power to arrest a person without a warrant and without instituting a criminal case is a drastic and extreme power and as such, the "reasons to believe" are required to be furnished to the arrestee.

18. The non-application of mind and unreasonableness of the impugned Remand Order dated 31.1.2026 is evident from the fact that while the Learned Magistrate has recorded that the arrest of the Petitioner took place on 30.1.2026 however, the Learned Magistrate has failed to appreciate the place of arrest of the Petitioner which as per the Arrest Memo was shown to be at Noida and no finding has been returned as to whether there was need for the Petitioner to be produced before the Magistrate at Meerut without any transit remand being obtained.

19. Furthermore, the learned Magistrate vide the impugned Remand Order dated 31.1.2026 has completely ignored and failed to return any finding with respect to the Arrest Memo being in conformity of the

guidelines issued by the Hon'ble Supreme Court in the case of ***D.K. Basu v. State of West Bengal, reported in (1997) 1 SCC 416.***

20. Since no address of place of arrest was mentioned nor was the witness of arrest a local resident of the place of arrest, therefore, the Arrest Memo was itself illegal, rendering the arrest of the petitioner illegal. The impugned Order dated 31.1.2026 is contrary to the settled principle of law that at the time of Remand the Magistrate has to consider the material on record and apply his judicial mind to conclude whether the arrest of the detainee was legal or not. However, in the present case, neither any material on record has been considered nor any finding has been returned as to whether the arrest of the petitioner was illegal or not. Therefore, the impugned Remand Order dated 31.1.2026 is manifestly illegal, unreasoned, void-ab-initio and liable to be set aside and the arrest of the Petitioner is liable to be quashed.

21. It is very much evident from the Statement of Petitioner itself that the same was recorded on 29.1.2026 at Delhi and therefore, there was no need or jurisdiction for the petitioner to travel to Noida or Meerut. Furthermore, if the arrest was based upon the statement of the Petitioner, then, such arrest ought to have taken place at the place of recording of statement of the Petitioner i.e. Delhi and not Noida.

22. the statement of the Petitioner which itself demonstrates that the same was recorded on 29.1.2026 at Delhi, has not been considered by the Learned Magistrate while passing the impugned Order dated 31.1.2026 and as such the same is illegal and liable to be set aside.

23. It is pertinent to submit that even though the impugned Remand Order dated 31.1.2026 records that the 'reasons to believe' were produced before the Learned Magistrate at the time of hearing, however, the same was never provided or served upon the Petitioner (Corpus), therefore, the Petitioner was deprived of his valuable right to challenge the same and effectively oppose the remand application. Thus, there has been a grave violation of the principles of natural justice and hence, the impugned Order dated 31.1.2026 is illegal and liable to be set aside.

24. Learned counsel for the respondent nos. 3 & 4 has submitted that it is a well-settled principle of law that a writ of Habeas Corpus is not maintainable where the detention is pursuant to a judicial order passed by a competent court. Once a person is produced before a Magistrate and remanded to custody, the detention derives its authority from such judicial order and cannot be termed as illegal. Reliance is placed on the judgment of the Hon'ble Supreme Court in ***Kanu Sanyal v. District Magistrate, 1974 (4) SCC 141***, Darjeeling, wherein it was held that the legality of detention must be examined with reference to the subsisting judicial order. The Hon'ble Supreme Court in ***Saurabh Kumar v. Jailor, Koneila Jail, 2014 (13) SCC 436*** has categorically held that once an accused is remanded to judicial custody by a competent Magistrate, a writ of Habeas Corpus would not lie, as the custody cannot be said to be unlawful. Similarly, in ***State of Maharashtra v. Tasneem Rizwan Siddiquee, 2018 (9) SCC 745*** the Hon'ble Supreme Court reiterated that Habeas Corpus is not maintainable when the detention is in pursuance of a valid remand order passed by a judicial authority. In the present case,

Shri Nitin Aggarwal was lawfully arrested under Section 69 of the CGST Act, 2017 and was produced before the competent Magistrate within the prescribed time, whereupon judicial remand was duly granted. Therefore, the present petition is not maintainable in view of the settled legal position.

25. It is further a settled proposition that economic offences involving deep-rooted conspiracies and huge loss to the public exchequer stand on a different footing and are required to be dealt with a strict approach. In this regard, reliance is placed on the judgment of the Hon'ble Supreme Court in *Y.S. Jagan Mohan Reddy v. CBI, judgment dated 9th May, 2013, S.C. CrA(730/2013)* wherein it was held that economic offences constitute a class apart and need to be viewed seriously. The Hon'ble Supreme Court in *Serious Fraud Investigation Office v. Nittin Johari, Judgment dated 12th September 2019 S.C. (Cr.A No.1381 of 2019)*, has emphasized that in cases involving economic offences, the magnitude of the offence and its impact on society are relevant considerations, and such offences require a stringent approach.

26. The powers of arrest under Section 69 of the CGST Act, 2017 have been validly exercised in the present case, strictly in accordance with law, after due formation of "reason to believe" based on credible material including documentary evidence, electronic records, and Shri Nitin Aggarwal's own voluntary statement. The constitutional validity and procedural safeguards relating to arrest under fiscal statutes have been upheld by the Hon'ble Supreme Court in *Radhika Agarwal v. Union of*

India (Supra), wherein it has been held that arrest is permissible where supported by material evidence and recorded reasons, subject to compliance with procedural safeguards.

27. In view of the above settled legal position, the present Habeas Corpus Petition is misconceived, not maintainable and liable to be dismissed.

28. He has further submitted that the Petitioner was never kept in illegal custody or detention at any point of time. Shri Nitin Aggarwal voluntarily appeared along with his son, Shri Garvit Aggarwal, from Delhi to the DGGI GRU, Noida office, in response to the issued summons. The presence of the Petitioner with the officers was in connection with lawful search and investigation proceedings conducted under the CGST Act, 2017. The arrest of the Petitioner was effected on 30.01.2026 strictly in accordance with the provisions of Section 69 of the CGST Act, 2017, based on credible material available on record. The arrest memo and grounds of arrest were duly prepared and served upon the Petitioner in compliance with legal requirements. The movement of the Petitioner during the course of investigation was lawful and cannot be termed as illegal detention.

29. Learned counsel for respondent nos. 3 & 4 has further pointed out to the guidelines for arrest and bail in relation to offences punishable under CGST Act, 2017 brought on record as Annexure No. S.C.A.-4 wherein paragraph no.4.2.1 of the instructions after amendment have been brought on record. The same reads as follows:-

"Para 4.2.1 - The grounds of arrest must be explained to the arrested person and also furnished to him in writing as an Annexure to the Arrest Memo. Acknowledgement of the same should be taken from the arrested person at the time of service of the Arrest Memo."

30. After considering the submissions advanced by learned counsel for the parties at length, we find that the main grounds of challenge made to the detention and arrest of the petitioner, as per the learned counsel for the petitioner, are that he was arrested from Delhi. He was taken to Noida, District Gautam Buddh Nagar on the same day, i.e., 29.1.2026. He was provided with the arrest memo and "grounds of arrest" only on 30.1.2026. He was in custody of the officials of respondent nos. 3 & 4 from 29.1.2026 and but produced before the Remand Magistrate at Meerut only on 31.1.2026 after more than 24 hours of his illegal detention and arrest. The submission of learned counsel for the respondent nos. 3 & 4 is that the petitioner voluntarily appeared alongwith his son, Shri Garvit Aggarwal, after coming from Delhi to Noida Office of respondents in response to the summons. The arrest of the petitioner was affected only on 30.1.2026 as per the provisions of Section 69 of CGST Act and he was supplied with the "arrest memo" and "grounds of arrest".

31. A perusal of the arrest memo of the petitioner shows that there is clear violation of the Clause 4.2.1 of the guidelines for arrest and bail considered hereinabove, which provides that the "grounds of arrest" should be furnished to the arrested person in writing as Annexure to the

arrest memo and acknowledgment of the same should be taken from the arrested person at the time of service of “arrest memo”. The perusal of the arrest memo of the petitioner, brought on record as Annexure no.7 to the Habeas Corpus Petition, clearly shows that there is no mention of any annexure of "grounds of arrest" in the “arrest memo” as per the departmental instructions considered hereinabove. The receipt of "grounds of arrest" is recorded on the arrest memo, but there is no signature of the petitioner below the same. It has been mentioned in the receipt that petitioner has received arrest memo alongwith “grounds of arrest” and it is further mentioned that “please inform my son, Garvit Aggrawal, about my arrest”. There is no signature of the petitioner below the same nor there is signature of his son, Garvit Aggrawal, on the memo of arrest. The arrest of the petitioner is shown to have been made on 03:53 p.m. at Noida, but the place fromwhere he was arrested has not been mentioned in the arrest memo.

32. Argument regarding the illegal detention/arrest of the petitioner on 29.1.2026 requires consideration. The word “arrest” is not defined anywhere in the Code of Criminal Procedure/B.N.S.S. In its natural sense "arrest" means the restraint on or deprivation of one's personal liberty. It starts with the arrester taking a person into his custody by action or words restraining him from moving anywhere beyond the arrester's control, and it continues until the person so restrained is either released from custody or, having been brought before a Magistrate, is remanded in custody by the Magistrate's judicial act (See: *Ashak*

Hussain Allah Detha Alias ... vs Assistant Collector Of Customs (P), 1990 SCC Online Bombay 3 paragraph 8).

33. In view of the above definition of arrest, we find that the petitioner was taken into custody/illegal detention by the officials of respondent nos. 3 & 4 on 29.1.2026 which as per the respondents, was not his arrest, but appearance of the petitioner before them in response to their summons, but there is nothing on record to prove that on 29.1.2026 the petitioner was permitted to leave the office of respondents and come again on 30.1.2026 when his arrest was effected at Noida on paper under Section 69 C.G.S.T. Act. Therefore, we have no hesitation to hold that the petitioner was illegally detained/arrested on 29.1.2026. His arrest memo was prepared on 30.1.2026 at 03:53 p.m. and thereafter he was produced before the Remand Magistrate on 31.1.2026 at Meerut. The absence of the mentioning of place of arrest at Noida shows that his arrest was made at Delhi or some other place, which is not certain. The Apex Court in the case of ***D.K. Basu (Supra)*** clearly directed that the place of arrest of an accused should be clearly mentioned in the arrest memo, but in this case we find that the place of arrest and venue of the custody of the petitioner have also not been disclosed. The information to his son was also not given at the time of the arrest of the petitioner. Since in the arrest memo of the petitioner, petitioner has mentioned that let his son be informed about his arrest, hence his son was not clearly informed about his arrest, when his arrest was effected.

34. The next argument of learned counsel for the petitioner that petitioner was arrested from Delhi and without taking any transit remand he was taken to Noida and then after illegal detention for more than 24 hours, without taking any transit remand, he was produced before Remand Magistrate appears to be credible argument. Even if the argument of the learned counsel for respondent nos. 3 & 4 is assumed to be correct that the petitioner was called from Delhi in response to summons then he should have been permitted to return to Delhi, which was not done. He was detained at Noida without any transit remand taken from Delhi court which is clear violation of the judgment of Apex Court in the case of *Priya Indoria Vs. State of Karnataka and others, (2024) 4 SCC 749*.

35. We have further found that in the “grounds of arrest” brought on record as Annexure No.CA-2 to the counter affidavit by respondent nos. 3 & 4, there is no Document Identification Number (D.I.N.) mentioned over the same, which was again in violation of the guidelines of the respondent nos. 3 & 4 that every system generated document will have D.I.N. The explanation submitted by learned counsel for respondent nos. 3 & 4 that since the “grounds of arrest” was part of the “arrest memo”, therefore, D.I.N. mentioned on “arrest memo” was the same for the “grounds of arrest” also is not correct. Both the documents are separate documents as we have considered above. There is no mention of the “grounds of arrest” as Annexure to the arrest memo dated 30.1.2026. Clearly the “grounds of arrest” were later made and brought on record after taking receipt of the same from the petitioner on the arrest memo

but his receipt also does not bears his signature below. Therefore there is complete violation of law regarding the detention and production of arrestee before the Magistrate committed by the officials of respondent nos. 3 & 4. We further find that the remand order passed by the Magistrate is without application of mind and in violation of law laid down by the Apex Court in the case of *Madhu Limay, (1969)1 SCC 292*.

36. We further find that the argument of learned counsel for the petitioner regarding service of “reasons of believe” on the petitioner cannot be accepted by this Court since one of us (Hon’ble Siddharth. J) has decided while sitting in another division bench vide the case of *Jai Kumar Aggrawal Vs. Directorate General of GST Intelligence and three other, Habeas Corpus Writ Petition No.139 of 2026* that “reasons to believe” are not required to be furnished to arrested person. It is only for the court to peruse the same and verify whether the arrest of the arrestee person is justified or not.

37. In view of the above we hold that the detention, arrest and remand of the petitioner is absolutely against the requirements of law and therefore, the petitioner is directed to set at liberty forthwith.

38. The remand order dated 31.1.2026 passed by the Remand Magistrate is hereby quashed.

39. The above noted petition is **allowed**.

40. However it shall be open for the respondents to proceed against the petitioner afresh in accordance with law.

(Vinai Kumar Dwivedi,J.) (Siddharth,J.)

April 03, 2026
Ruchi Agrahari