



CNR: KAHC010708432026

NC: 2026:KHC:59078
CRL.P No. 15828 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 17TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

CRIMINAL PETITION NO. 15828 OF 2026 (439(Cr.PC) /
483(BNSS)-)

BETWEEN:

1. S. NITHYANANDA
S/O SHRI S. M. KRISHNAM RAJU
AGED ABOUT 44 YEARS
PROPRIETOR OF M/S N SQUARE ENTERPRISES
R/AT 38, U-17/3, 2ND STREET
ANJANEYA BLOCK, NEAR ANJANEYA TEMPLE
SHESHADRI PURAM, BENGALURU NORTH
BENGALURU-560020.

...PETITIONER

(BY SRI SUNIL KUMAR S, ADV.)

AND:

1. STATE OF KARNATAKA
BY SENIOR INTELLIGENCE OFFICER
DIRECTORATE GENERAL OF GST
INTELLIGENCE, BENGALURU ZONAL UNIT
O/O THE PRINCIPAL ADDITIONAL DIRECTOR
GENERAL, NO. 112, S.P. ENCLAVE ADJACENT
TO KARNATAKA BANK, K.H. ROAD, BENGALURU
REPRESENTED BY SPECIAL PUBLIC PROSECUTOR
/STANDING COUNSEL, SPECIAL PUBLIC
PROSECUTOR/STANDING COUNSEL.

...RESPONDENT

(BY SRI MADHU N. RAO, COUNSEL)

THIS CRL.P FILED U/S 439 CR.PC (FILED U/S 483 BNNS)
PRAYING TO ENLARGE THE PETITIONER ON REGULAR BAIL IN CRIME
NO.37/2026 PENDING ON THE FILE OF THE SPECIAL COURT FOR
ECONOMIC OFFENCES, BENGALURU (ARISING OUT OF THE
PROCEEDINGS IN DGGI/INT/INTL/776/2026) FOR THE OFFENCES
P/U/S 18(1)(a), (b) AND (c) P/U/S 19(1)(a) OF THE HEALTH
SECURITY AND NATIONAL SECURITY CESS ACT 2025 (HSNS).

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signed by
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Location:
HIGH COURT
OF
KARNATAKA



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THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

ORAL ORDER

1. Accused in Crime No.37/2026 registered by the respondent for the offence punishable under Section 26(2) of the Health Security Se National Security Cess Act, 2025, is before this Court in this petition filed under Section 483 of BNSS, 2023, seeking regular bail.
2. Heard the learned counsel for the parties.
3. Petitioner, who was arrested in the present case on 20.08.2026 had filed regular bail application before the Court of Special Judge in Cr.No.37/2026. The said petition was dismissed on 01.09.2026. Thereafter, petitioner had approached the jurisdictional Sessions Court in Crl.Misc.No.8888/2026 which was rejected on 06.10.2026. Therefore, he is before this Court.
4. It is the case of the prosecution that based on credible information received, search and seizure was conducted in the



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factory and residential premises of the petitioner and it was found that petitioner was involved in manufacture of pan masala by installing six machines in his factory premises since April, 2024 and ever since then, he had evaded payment of GST and he also had failed to submit declaration in prescribed form with regard to machines which he had installed in his factory premises and thereby he had committed the alleged offence. Petitioner is in custody in the present case from 20.08.2026. The maximum punishment for the alleged offence is imprisonment for a period of five years.

5. It is brought to the notice of this Court that investigation of the case is now completed and final report is filed. The allegations made against the petitioner are all based on documentary evidence. Under the circumstances, I am of the opinion that his prayer for grant of regular bail needs to be answered affirmatively. Accordingly, the following order:-

6. The criminal petition is allowed. The petitioner is directed to be enlarged on bail in Crime No.37/2026 registered by the respondent for the offence punishable under Section 26(2) of



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the Health Security Se National Security Cess Act, 2025,
subject to the following conditions:

- a) Petitioner shall execute a personal bond for a sum of Rs.1,00,000/- with two sureties for the likesum, to the satisfaction of the jurisdictional Court;
- b) The petitioner shall appear regularly on all the dates of hearing before the Trial Court unless the Trial Court exempts his appearance for valid reasons;
- c) The petitioner shall not directly or indirectly threaten or tamper with the prosecution witnesses;
- d) The petitioner shall not involve in similar offences in future;

Sd/-
(S VISHWAJITH SHETTY)
JUDGE

DN/List No.: 1 SI No.: 56