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Topic: Accused/Taxpayer cannot be kept in custody beyond the period of sixty days if complaint has not been filed pursuant to investigation for offences specified under GST Laws:

- **Petitioner: Commissioner of Central Tax, GST**
- **Respondent: Adesh Jain**
- **Petition No: CRL. M.C.2824/2019 dt.30.08.2024 (DHC)**

This judgment aligns with Section 167(2) of the CrPC (now Section 187(3) of Bhartiya Nagarik Suraksha Sanhita), which provides statutory bail to accused persons when investigations exceed prescribed time limits.

Instruction No. 04/2022-23 (GST-Investigation) prescribed that the Department should make all possible efforts to file the complaint within 60 days of the arrest, taking into consideration the aforesaid provision cited above.

Sec.69 of the CGST Act, 2017- Where during the course of investigation, arrest has been made and no bail has been granted, all efforts should be made to file prosecution complaint in the Court within sixty (60) days of arrest. In all other cases of arrest, prosecution complaint should also be filed within a definite time frame.

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