

Instruction No. 01/2025-GST, issued by the Central Board of Indirect Taxes and Customs (CBIC) on **January 13, 2025**, provides updated **guidelines concerning arrest and bail procedures** under the Central Goods and Services Tax (CGST) Act, 2017. This instruction revises earlier directives to enhance procedural transparency and uphold the rights of individuals during arrest processes

Key Provisions of Instruction No. 01/2025-GST:

1. **Mandatory Written Communication of Arrest Grounds:**
 - GST officers are now required to furnish the specific grounds for arrest in writing to the individual being arrested.
 - This written explanation must be attached as an annexure to the Arrest Memo.
2. The arrested individual must acknowledge receipt of this document at the time of service
3. **Distinction Between 'Reasons for Arrest' and 'Grounds of Arrest':**
 - The instruction clarifies the difference between general "reasons for arrest" and specific "grounds of arrest."
 - While "reasons" pertain to the general rationale for an arrest, "grounds" are the particular facts and circumstances applicable to the individual case.
4. This distinction aligns with judicial interpretations emphasizing the necessity for individualized grounds to ensure legal compliance.
5. **Legal Precedents Influencing the Update:**
 - The revised guidelines are influenced by the Delhi High Court's ruling in the case of *Kshitij Ghildiyal vs. DGGI (Delhi)*.
 - The court, referencing Supreme Court judgments, underscored the importance of providing specific grounds for arrest to uphold constitutional rights

Implications:

- **Enhanced Transparency:** By mandating written communication of arrest grounds, the instruction aims to prevent arbitrary arrests and ensure that individuals are fully informed of the specific reasons for their detention.
- **Legal Compliance:** The directive ensures that arrest procedures under the CGST Act align with constitutional protections and judicial interpretations, thereby reducing potential legal challenges.
- **Accountability:** Requiring acknowledgment from the arrested individual adds a layer of accountability, ensuring that the process is documented and verifiable.
- These guidelines are part of CBIC's ongoing efforts to balance effective tax enforcement with the protection of individual rights, ensuring that GST administration is both fair and legally sound.