

No.	Description	Dated	Issuing Authority	Subject Matter
1	Instruction No. 1/2025	13.01.2025	GST Investigation Wings	Guideline for Arrest and Bail

Summary of Instruction No. 01/2025-GST: Dated 13.01.2025

This instruction amends Instruction No. 02/2022-23 GST (Investigation) dated 17.08.2022 regarding arrest and bail procedures under the CGST Act, 2017.

The Hon'ble High Court of Delhi, in the case of *Kshitij Ghilidiyal vs. Director General of GST Intelligence* (W.P. (CRL) No. 3770/2024), held on 16.12.2024, that the grounds for arrest must be communicated in writing to the arrested person. This was based on prior Supreme Court rulings, including *Pankaj Bansal vs. Union of India* (October 2023) and *Prabir Purkayastha vs. State (NCT of Delhi)* (May 2024).

The distinction between "reasons for arrest" (formal parameters for arrest) and "grounds of arrest" (specific details justifying the arrest) was emphasized. "Grounds of arrest" must provide all necessary facts enabling the arrested person to defend themselves, especially regarding custodial remand and bail.

Amendment to Para 4.2.1: The grounds of arrest must be explained and provided in writing to the arrested person as an Annexure to the Arrest Memo, with an acknowledgment from the person at the time of service.