

Sandeep Goyal v. Union of India

Case number: Special Leave Petition (Criminal) No. 1803 of 2020

Citation: Order dated 17 April 2020; no neutral citation printed in the official original.

Decision date: 17 April 2020

GST prosecution: investigation deadline and alternative conditional bail directions

Court: Supreme Court of India

Bench: Mohan M. Shantanagoudar and R. Subhash Reddy, JJ.

Decision stage: Final reasoned disposal of a special leave petition with conditional, time-linked bail directions; no grant of leave recorded.

01 Facts of case and issues

Sandeep Goyal challenged the Rajasthan High Court's refusal of regular bail on 5 February 2020 in the proceeding numbered 1521/2020. The Supreme Court recorded an allegation that he had created about 555 fake firms and committed fraud involving ₹74 crore. It also recorded that the maximum punishment, if convicted, was five years, that he had already spent one year and eight months in custody, and that some accused had been released on bail. The GST connection is independently established by the exact High Court order downloaded from the official Jaipur case portal: it identifies a CGST section 132 prosecution concerning alleged fake-firm invoices. That supporting context does not convert the allegations into findings of guilt.

Pinpoint: Supreme Court official PDF page 1 and opening lines of page 2; supporting Rajasthan High Court order dated 5 February 2020, pages 1–2, CRLMB 1521/2020.

02 Discussion by Hon'ble Court

The Additional Solicitor General submitted that investigation was still pending and that further alleged fake firms were being detected. Against that investigative position, the Court considered the custody already undergone, the maximum possible punishment and the information about bail granted to some accused. It then framed case-specific directions having regard to the totality of the circumstances. The short order does not record an independent ruling on ITC eligibility, quantified tax liability or the ingredients of section 132. It also does not establish an unconditional right to bail merely because another accused had obtained bail.

Pinpoint: Supreme Court official PDF page 1, ASG submission and undisputed custody/punishment matters; page 2, opening reasoning before the operative directions.

03 Judicial decision and operative relief

The Court directed that an endeavour be made to complete investigation within three months from 17 April 2020. If investigation was not completed within that period, the trial court was to release the petitioner on bail on appropriate terms and conditions. If investigation was completed and the report filed within those three months, the petitioner could apply to the trial court for bail, and that application was to be considered on its own merits. The special leave petition was finally disposed of on those terms. The official text does not grant leave or assign a criminal appeal number.

Pinpoint: Supreme Court official PDF page 2, complete operative portion.

04 In favour of

Petitioner, limited to conditional timed bail relief; otherwise a fresh merits application before the trial court.

Qualified procedural relief for the petitioner: a time-linked direction for release if investigation remained incomplete, with a separate merits-bail route if investigation was completed and the report filed within the specified period. This was not an immediate unconditional release order. It did not determine the prosecution or tax dispute, and the source does not establish what happened after the three-month period.

Pinpoint: Supreme Court official PDF page 2, alternative directions and final SLP disposal.

05 AKHB REVIEW POINT

AKHB analysis: Preserve the two branches of the order. Before relying on its relief for this petitioner, verify the actual dates and status of investigation, filing of the report and subsequent trial-court orders. The period was measured from the historical Supreme Court order; it is not a fresh period running whenever the case is cited. The three-month direction is case-specific and should not be presented as a general statutory investigation limit or automatic default-bail rule for every GST prosecution. The High Court source establishes subject context only; its statutory clause recital and bail reasoning are not additional Supreme Court holdings.

Pinpoint: AKHB commentary based on Supreme Court official PDF pages 1–2 and supporting High Court PDF pages 1–2; these practical cautions are not additional judicial directions.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Act, 2017: section 132 prosecution identified by the exact underlying official High Court order; the Supreme Court order does not enumerate its statutory clauses.

Code of Criminal Procedure, 1973: section 439 application identified in the underlying High Court order.

Statutory note

The Supreme Court does not print the GST statutory provision. Section 132 and section 439 are identified only from the exact official underlying High Court order, and are labelled accordingly. The High Court's offence-clause recital includes a duplicated letter; this note does not silently correct it or import a reconstructed clause list into the Supreme Court holding. No comprehensive statutory-version or later-amendment audit is claimed.

Treatment note

Official sources checked on 18 October 2026. The subsequent investigation report, trial-court bail orders, actual release, prosecution outcome and any later modification of the Supreme Court directions have not been verified. No current custody or continuing-entitlement claim is made. This is a source-based AI-assisted research note, not evidence of human legal review or a substitute for professional advice on particular facts.

Scope of source review

Both pages of the official Supreme Court ROP were read in full and visually checked. Its caption ties the appeal challenge to the Rajasthan High Court order dated 5 February 2020 in proceeding 1521/2020. Both pages of that exact High Court order were independently downloaded through the official Jaipur case-search portal and visually checked; portal CNR RJHC020089702020, CRLMB 1521/2020. The High Court download is an official-site display copy, not a certified copy. Its case label uses third bail application; the Supreme Court caption abbreviates the proceeding differently, while the number, parties and order date match. The non-official mirror originally used as a lead is no longer the publication foundation.

Source notes

No additional source identity qualification.

Primary source

Source description: Official Supreme Court record of proceedings dated 17 April 2020, supplemented only for GST subject context by the exact official Rajasthan High Court order.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=73322020&from=latest_judgements_order&order_date=2020-04-17&type=o

Exact underlying Rajasthan High Court order, 5 February 2020, CRLMB 1521/2020:

https://hcraj.nic.in/cishcraj-jp/storefiles/createordjud/203800015212020_1.pdf

Source pages: 2

Outcome type: final-procedural

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the identified official Supreme Court and supporting High Court sources. No human legal review is claimed.

General disclaimer: For general professional information, not legal advice. Check the complete orders, subsequent proceedings and the law applicable to the specific facts.

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Source checked: 18 October 2026