

Mohit Bathla v. Central Goods and Service Tax, Division Panipat, CGST Commissionerate, Panchkula

Case number: Criminal Appeal No. 519 of 2022, arising out of SLP (Crl.) No. 3668 of 2021

Citation: Order dated 31 March 2022; no neutral or reporter citation independently verified

Decision date: 2022-03-31

Continuation of regular bail after compliance with a case-specific deposit direction; deposit reserved for final orders

Court: Supreme Court

Bench: Uday Umesh Lalit, S. Ravindra Bhat and Pamidighantam Sri Narasimha, JJ.

Decision stage: Final disposal of regular-bail appeal, continuing the earlier ad-interim bail on its existing conditions

01 Facts

Mohit Bathla challenged the Punjab and Haryana High Court's order dated 24 March 2021 refusing regular bail under section 439 CrPC in CRM-M No. 8190 of 2021. The Supreme Court's order records custody from 25 December 2020 and a complaint dated 24 February 2021 concerning the CGST Act before the Chief Judicial Magistrate, Panipat. On 13 May 2021 the Supreme Court granted ad-interim bail subject to an initial deposit of Rs.1 crore within four weeks and three further deposits of Rs.1 crore at the stated monthly intervals, totalling Rs.4 crore within four months. By the final hearing, the Court recorded that the Rs.4 crore had been deposited and the appellant was on ad-interim bail. The question was whether that bail should continue. The short order does not set out the underlying alleged transactions or determine the tax demand.

Pinpoint: Paragraphs 2-6; official PDF pages 1-2.

02 Court Discussion

After hearing the appellant and the Revenue, the Court relied on the facts and circumstances on record and continued the bail arrangement. The order records compliance with the earlier case-specific deposit direction but gives no general reasoning that a fixed percentage or amount of alleged GST liability must be paid to obtain bail. It also expressly preserves the disposition of that deposit for final orders in the complaint. Security and surety documentation furnished for ad-interim bail were retained. The order therefore concerns personal liberty during prosecution and conditions in this case; it is not a ruling on the validity of a GST assessment, a universal monetary bail formula or acceptance of criminal guilt.

Pinpoint: Paragraphs 5-10; official PDF pages 2-3.

03 Decision

The appeal was allowed. The appellant was directed to continue on bail on the same conditions as his ad-interim bail, with the earlier security and surety documents remaining operative. The Rs.4 crore deposit was to await final orders at the conclusion of the complaint proceedings. The appellant was directed not to misuse his liberty, and an infraction could lead to withdrawal of the benefit. The Court neither ordered immediate refund nor finally appropriated the deposit towards a proved liability.

Pinpoint: Paragraphs 8-11; official PDF pages 2-3.

04 In Favour Of

Mohit Bathla on continued regular bail; existing conditions retained and deposit subject to final complaint orders

In favour of Mohit Bathla on continuation of regular bail, subject to existing conditions and the possibility of withdrawal for misuse. This was final disposal of the bail appeal, not acquittal, quashing of the complaint, cancellation of a tax demand or an order deciding entitlement to the deposited amount.

Pinpoint: Paragraphs 8-11; official PDF pages 2-3.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: When relying on this short order, show its precise posture: a person already on ad-interim regular bail had complied with the directions made in his case. Obtain the actual earlier bail and modification orders before advising on all surviving conditions because paragraph 6 mentions intervening directions without reproducing them. Track surety/security obligations and attendance requirements in the underlying case. Keep the deposit ledger distinct from any adjudicated tax liability, and seek the appropriate final direction for disposal of the deposit rather than assuming an immediate refund. Do not present payment of Rs.4 crore, or a proportion of a disputed demand, as a general legal prerequisite or guaranteed route to GST bail. Evaluate present bail conditions and the applicable procedural law independently.

Pinpoint: AKHB analysis based on paragraphs 5-10, pages 2-3; no general deposit rule is articulated in the original.

Sources and limitations

Relevant provisions

Code of Criminal Procedure, 1973: section 439 (regular bail)

Central Goods and Services Tax Act, 2017: sections 132 and 134, as referenced in the complaint description

Statutory note

Section 439 is the regular-bail provision invoked in the proceedings. The source describes the complaint by reference to sections 132/134; this note does not convert section 134 into a distinct substantive offence or claim that statutory cognizance questions were decided. The 2022 order is a historical procedural decision. Current offence provisions, bail-condition law and the applicable procedural regime and savings must be checked for another case.

Treatment note

Official original checked on 12 October 2026. No comprehensive subsequent-treatment or complaint-docket check, and no complete collection of the intervening bail-condition orders mentioned in paragraph 6, has been completed. This note does not assert that the complaint remains pending, that the deposit is still held or that no later bail modification exists. This AI-assisted AKHB research note is based on identified primary material. It does not evidence human legal review and is not a substitute for professional advice on the facts of a particular case.

Scope of source review

Complete three-page official order read, paragraphs 1-11. Appeal and SLP numbers and party designation verified on page 1; three-member bench and 31 March 2022 date verified on page 3. No neutral citation is printed in this rendition and none is added from an unverified secondary source. Paragraph 3 records a custody date preceding the stated complaint date; both are reported as recorded, without inventing a chronology that explains them.

Primary source

Source description: Supreme Court of India official signed order dated 2022-03-31

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Judges: Uday Umesh Lalit; S. Ravindra Bhat; Pamidighantam Sri Narasimha

Outcome type: final procedural

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the identified sources. No human legal review is claimed.

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