

Ratnambar Kaushik v. Union of India

Case number: Special Leave Petition (Criminal) No. 10319 of 2022

Citation: 2022 INSC 1254 (official eSCR metadata; not printed on this signed rendition)

Decision date: 2022-12-05

Fact-specific regular bail in a GST tobacco prosecution; completed investigation, custody period and evidentiary risk

Court: Supreme Court

Bench: A.S. Bopanna and Hima Kohli, JJ.; order pronounced by Hima Kohli, J., as recorded in the ROP

Decision stage: Final disposal of the special leave petition granting regular bail subject to trial-court conditions

01 Facts

The petitioner challenged the Rajasthan High Court, Jaipur Bench's order dated 21 October 2022 refusing regular bail in S.B. Criminal Miscellaneous Bail Application No. 12475 of 2022. The prosecution alleged clandestine movement of 90,520 kg of unmanufactured tobacco in seven trucks from Gujarat, diversion to a Delhi establishment and its use for manufacture and supply of chewing tobacco without payment of duties and tax. The parties disputed the tax/cess calculations and the premise of projected manufacture. The respondent also relied on an alleged additional movement of 287 trucks and NHAI toll/RFID information. These figures and projected products were allegations and submissions, not findings establishing evasion. The petitioner had been arrested on 21 July 2022. By the bail decision, investigation was complete and the Court recorded filing of the charge sheet. The issue was further custody pending trial, not determination of the disputed tax quantity or guilt.

Pinpoint: Paragraphs 1 and 3-6; signed order pages 1-4 of the seven-page official PDF.

02 Court Discussion

The Court expressly declined to resolve the rival merits because the trial was pending and observations could prejudice either side. For the limited bail inquiry it considered that the stated maximum punishment was five years and fine, that the petitioner had spent more than four months in custody and that trial would take time. Investigation had been completed. The expected evidence was essentially documentary and electronic, while oral evidence would come from official witnesses; on this record the Court found no apprehension of tampering, intimidation or influence. It weighed these circumstances together in granting bail. It did not hold that documentary evidence always eliminates risk, that every GST accused is entitled to release after four months or that the respondent's disputed calculation was invalid.

Pinpoint: Paragraphs 5-6; signed order pages 3-4.

03 Decision

The petitioner was to be released on bail subject to conditions imposed by the trial court. Those conditions had to include deposit of his passport and additional terms securing his presence and diligent participation in trial. He was to be produced before the trial court forthwith to ensure compliance. The special leave petition was allowed accordingly and pending applications were disposed of. The Supreme Court itself did not specify a monetary bond/deposit amount, dismiss the prosecution or determine tax payable.

Pinpoint: Paragraphs 7-9; signed order pages 4-5; operative relief repeated in ROP on PDF page 7.

04 In Favour Of

Ratnambar Kaushik on conditional regular bail; prosecution and disputed tax allegations left for trial

In favour of Ratnambar Kaushik on conditional regular bail. The Court expressly left disputed allegations to evidence at trial. The order is neither acquittal nor a finding that the prosecution's allegation of clandestine manufacture or its tax computation was proved or disproved.

Pinpoint: Paragraphs 5-9; signed order pages 3-5.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: A bail application can usefully document actual custody, investigation status, the alleged maximum sentence, expected trial duration and specific evidence-preservation risks. Identify whether official, documentary and electronic evidence is already secured rather than assuming that every tax case has no tampering risk. Explain how suitable conditions can secure participation in the trial and prepare to comply with passport and attendance directions. Preserve objections to projected production, cess and tax calculations for the proper evidentiary and adjudicatory forums. Cite this order as a fact-sensitive regular-bail decision, keeping it separate from anticipatory bail, arrest legality and final tax merits. Obtain the trial court's actual implementation order before listing all bail conditions for this petitioner.

Pinpoint: AKHB analysis based on paragraphs 3-7, signed order pages 2-4; no additional judicial holding.

Sources and limitations

Relevant provisions

Code of Criminal Procedure, 1973: section 439

Central Goods and Services Tax Act, 2017: sections 132(1)(a), (h), (k) and (l), read with section 132(5), as the allegations are described in paragraph 1

Statutory note

Offence references are those recorded in the 2022 order, not a statement of current statutory text. Paragraph 6 prints the unusual expression section 132(1)(l)(i) when discussing maximum punishment; this note reports the Court's five-year-and-fine observation without silently adopting that expression as an accurate current subsection citation. The Court did not determine which disputed factual allegations or amounts were ultimately established. For present proceedings, verify amendments and the applicable criminal-procedure regime and savings.

Treatment note

Official original and eSCR identity metadata checked on 12 October 2026. No comprehensive later-treatment or trial-docket check has been completed. The current trial outcome, implementation conditions and any later modification/cancellation of bail are not established by this note. 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 seven-page official PDF read: five-page reportable order, paragraphs 1-9, followed by two-page record of proceedings. The original styles the proceeding as SLP (Crl.) No. 10319 of 2022 and says the special leave petition is allowed; no invented criminal appeal number or grant-of-leave wording is added. Bench and decision date verified on signed page 5 and the ROP. Neutral citation 2022 INSC 1254 verified from saved official eSCR metadata.

Primary source

Source description: Supreme Court of India official signed order dated 2022-12-05

Official source: [Open source document](#)

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

Judges: A.S. Bopanna; Hima Kohli

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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