

## Vipin Garg alias Bindu v. State of Haryana

Case number: Criminal appeal arising out of SLP (Criminal) No. 10318/2022; appeal number is blank in the signed source.

Citation: No neutral or reported citation is printed in the official source PDF.

Decision date: 9 January 2023

Input-tax-credit prosecution: regular bail granted despite alleged unrecovered revenue loss

Court: Supreme Court of India

Bench: Aniruddha Bose and Sudhanshu Dhulia, JJ.

Decision stage: Final disposal of the criminal appeal after grant of leave; limited to bail, without determining guilt or tax liability.

### 01 Facts of case and issues

Vipin Garg alias Bindu appealed from the Punjab and Haryana High Court's order of 27 September 2022 in CRM-M No. 27766/2022. The Supreme Court described his arrest as primarily arising from alleged misuse of input credit under the 2017 central GST legislation. He had been detained since 27 January 2022.

The appellant submitted that a co-accused had obtained bail on 29 June 2022 and that a charge sheet had been filed. The State resisted release by referring to an alleged ₹6 crore loss to the exchequer and the absence of recovery. These were bail-stage allegations and submissions, not a final quantification of tax liability.

Pinpoint: Official PDF p. 1, substantive order; p. 3, High Court and proceeding identifiers.

### 02 Discussion by Hon'ble Court

The Court did not consider the alleged revenue loss and absence of recovery sufficient, in the circumstances before it, to require further detention pending trial. It also noted that the State had not filed a special leave petition against the High Court's grant of bail to the co-accused.

The decision is a short, fact-sensitive assessment of further custody. It does not hold that filing a charge sheet automatically requires bail, that every co-accused must receive identical treatment, or that the revenue cannot pursue lawful recovery.

Pinpoint: Official PDF p. 1, paragraph recording the rival positions and reasons.

### 03 Judicial decision and operative relief

The Supreme Court granted leave, set aside the order under appeal and directed release on bail in the subject proceeding on terms and conditions to be fixed by the trial court. It expressly required the appellant not to delay trial proceedings and to attend court regularly.

The criminal appeal was allowed without an order as to costs. Pending applications were disposed of in the record of proceedings.

Pinpoint: Official PDF pp. 1–2, signed operative order; pp. 3–4, corresponding record of proceedings.

#### 04 In favour of

Vipin Garg alias Bindu on conditional regular bail.

The appeal was finally allowed on the custody issue. The underlying prosecution and alleged input-credit misuse were not adjudicated to conclusion. No bond amount, tax deposit or final revenue liability was fixed in the Supreme Court order.

Pinpoint: Official PDF pp. 1–2, signed order.

#### 05 AKHB REVIEW POINT

AKHB analysis: A regular-bail submission should accurately document the custody period, charge-sheet status, co-accused treatment and reasons said to justify continued detention. Explain any material similarity with a co-accused rather than treating parity as automatic. The alleged absence of revenue recovery must be considered within the actual record, not converted into a substitute for the bail inquiry.

Obtain the trial court's implementation order for the complete bail conditions. This source itself requires regular attendance and no delay, while leaving other terms to that court. Keep the bail outcome separate from the prosecution's proof of offence and any GST adjudication or recovery.

Pinpoint: AKHB analysis based on official PDF pp. 1–4; no additional judicial holding.

### Sources and limitations

#### Relevant provisions

Central GST legislation of 2017 concerning alleged misuse of input credit; no section or subsection is specified in the Supreme Court order.

#### Statutory note

The signed source prints the Act name as "Central Goods and Services Act, 2017" without the word "Tax". The note does not infer a particular offence clause, charge-sheet section or current statutory text from this abbreviated reference.

#### Treatment note

This note records the Supreme Court order as delivered. The subsequent prosecution, implementation of bail directions and any later modification or cancellation have not been comprehensively checked. Source verification does not establish that no later proceedings exist.

#### Scope of source review

Complete 4-page official PDF read and all pages visually checked: signed order on pages 1–2, followed by the record of proceedings. Date, bench, party identity and disposal verified against both components.

#### Source identity notes

The signed order and record of proceedings are dated 9 January 2023. The digital-signature timestamp of 10 January is not the decision date.

The source leaves the criminal-appeal number blank and is identified through SLP (Criminal) No. 10318/2022. The heading spells the appellant's name Vipin; the isolated "Vipn" in the body is not adopted.

#### Primary source

Source description: Official Supreme Court PDF: 2-page signed order followed by 2-page record of proceedings.

Official source:

[https://api.sci.gov.in/supremecourt/2022/34004/34004\\_2022\\_11\\_6\\_40809\\_Order\\_09-Jan-2023.pdf](https://api.sci.gov.in/supremecourt/2022/34004/34004_2022_11_6_40809_Order_09-Jan-2023.pdf)

Source pages: 4

Outcome type: Final disposal of the criminal appeal after grant of leave; limited to bail, without determining guilt or tax liability.

#### Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official Supreme Court source identified in this note. No human legal review is claimed.

General disclaimer: For professional information only; not legal advice. Read the complete decision and applicable law, verify subsequent treatment and obtain case-specific professional advice before acting.

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Source checked: 18 October 2026