

Anatbhai Ashokbhai Shah v. State of Gujarat & Anr.

Case number: Criminal Appeal No. 523 of 2023, arising out of Special Leave Petition (Criminal) No. 10089 of 2022. The appeal number is blank in this signed order and is corroborated by the later official Rajesh Kumar Dudani order and Makhijani Pushpak Harish order.

Citation: No neutral citation is printed in the official signed order; none independently verified.

Decision date: 17 February 2023

Removal of a ₹2 crore bail-deposit condition; GST-related context corroborated by expressly linked official Supreme Court orders

Court: Supreme Court of India

Bench: Krishna Murari and Ahsanuddin Amanullah, JJ.

Decision stage: Final reasoned disposal of a criminal appeal after grant of leave, confined to removal of a monetary bail condition.

01 Facts of case and issues

Anatbhai Ashokbhai Shah challenged the Gujarat High Court's order dated 24 August 2022 in Criminal Miscellaneous Application No. 12344 of 2022. The challenged condition required him to deposit ₹2 crore. Before the Supreme Court, counsel for both sides did not dispute that the facts were identical to Criminal Appeal No. 186 of 2023, decided on 20 January 2023. The short Anatbhai order does not independently narrate the alleged transactions, the tax amount or the statutory charges. Its GST-related bail context is established through the expressly linked official Supreme Court decisions: Subhash Chouhan is CA 186/2023; Rajesh Kumar Dudani later identifies Anatbhai as CA 523/2023 in applying the same reasoning to a GST summons and anticipatory-bail matter. Those links do not justify importing the other litigants' allegations into this case.

Pinpoint: Anatbhai paragraphs 2–4, official PDF page 1, and ROP caption, page 3; Subhash Chouhan signed order, pages 1–2; Rajesh Kumar Dudani signed order dated 27 February 2023, pages 1–3.

02 Discussion by Hon'ble Court

The issue was whether the ₹2 crore deposit condition could be sustained. Paragraphs 2–3 record the parties' agreement on the factual similarity and the Court's decision not to depart from its earlier view in CA 186/2023. Paragraph 4 adopts the reasons given in that earlier order. The Anatbhai order does not separately set out detailed submissions for either party. In particular, the no-final-assessment submission and ASG concession recorded in Subhash should not be represented as separately recorded submissions or findings in Anatbhai. Later official decisions in Rajesh Kumar Dudani and Makhijani Pushpak Harish expressly identify and follow Anatbhai in the same bail-condition line.

Pinpoint: Anatbhai paragraphs 2–4, official PDF page 1. **Later identification:** Rajesh Kumar Dudani, signed PDF page 3; Makhijani Pushpak Harish, paragraphs 9–11, PDF page 3.

03 Judicial decision and operative relief

The Court granted leave and set aside the condition directing the appellant to deposit ₹2 crore. All other conditions in the impugned order were sustained. The criminal appeal was allowed to that limited extent and pending applications were disposed of. The source does not list the surviving conditions, direct repayment of a deposited amount or determine any GST assessment or criminal charge.

Pinpoint: Anatbhai paragraphs 1 and 4–6, official PDF pages 1–2; matching ROP disposition, page 3.

04 In favour of

Appellant, limited to removal of the ₹2 crore deposit condition; remaining conditions preserved.

In favour of Anatbhai on removal of the ₹2 crore deposit condition. The appeal was finally disposed of after leave was granted, while the remaining conditions continued. This is a bail-condition appellate disposition rather than a decision on tax liability, the lawfulness of the underlying transactions or guilt.

Pinpoint: Anatbhai paragraphs 4–6, official PDF pages 1–2; ROP, page 3.

05 AKHB REVIEW POINT

AKHB analysis: Use the order for its narrow treatment of the monetary deposit condition and its express adoption of the earlier case's reasons. Identify the precise lower-court condition and obtain the complete lower-court order before describing the surviving bail terms. The ₹2 crore figure is the challenged deposit, not an adjudicated GST demand. The order neither waives tax nor determines the prerequisites for arrest or prosecution. Its source is sparse, so state the official corroboration for the GST context and appeal number openly. Do not add section 69, section 70 or section 132 as Anatbhai's charges merely because those provisions occur in the later cases used to confirm the context.

Pinpoint: AKHB commentary based on Anatbhai paragraphs 2–6, official PDF pages 1–2, and the expressly identified corroborating orders; no additional judicial holding.

Sources and limitations

Relevant provisions

The 17 February 2023 order does not specify statutory sections. Its GST-related bail context is corroborated by the linked official Subhash Chouhan, Rajesh Kumar Dudani and Makhijani Pushpak Harish orders; their individual statutory charges are not attributed to Anatbhai.

Statutory note

No statutory section is named in the Anatbhai order. GST context is corroborated as explained in sourceScope, rather than supplied from a secondary digest. The provisions mentioned in the supporting decisions describe those other proceedings. This note makes no certification of current statutory text and no determination of tax liability, arrest validity or guilt.

Treatment note

Official original and the identified later official applications were checked on 18 October 2026. Rajesh Kumar Dudani, dated 27 February 2023, signed page 3, and Makhijani Pushpak Harish, dated 19 April 2023, paragraphs 9–11, expressly follow Anatbhai's bail-condition approach. These identified applications do not constitute a comprehensive review, clarification or subsequent-treatment check. The surviving bail terms, actual compliance and prosecution outcome remain unverified.

Scope of source review

All three pages of the official 17 February 2023 PDF were read and visually inspected: signed order on pages 1–2 and matching ROP on page 3. Paragraphs 1–6 are numbered. The signed appeal number is blank; the SLP number, date and bench are printed. Criminal Appeal No. 523 of 2023 is independently corroborated by Rajesh Kumar Dudani's official 27 February 2023 order, signed page 3, and Makhijani Pushpak Harish's official 19 April 2023 order, paragraph 9. The Anatbhai source itself does not say GST. Classification is supported by its express adoption of CA 186/2023 and those later official cases' express identification and application of the same bail-condition reasoning in GST proceedings. The complete Rajesh PDF and Subhash/Makhijani sources were read; Rajesh signed pages 1–3 and all Subhash/Makhijani pages were visually checked. No allegations or section numbers have been transferred between litigants. The 22 February electronic-signature timestamp is not the 17 February decision date.

Source notes

Subhash Chouhan v. Union of India & Anr. | Signed order; PDF pages 1–2 | Earlier GST-related bail-condition order expressly adopted by Anantbhai; no facts transferred.

https://api.sci.gov.in/supremecourt/2022/21340/21340_2022_13_51_41185_Order_20-Jan-2023.pdf

Rajesh Kumar Dudani v. State of Uttarakhand & Anr. | Signed order; PDF pages 1–3 | Express GST context and identification of Anantbhai as CA 523/2023; later application of bail-condition reasoning.

https://api.sci.gov.in/supremecourt/2022/31748/31748_2022_13_7_42319_Order_27-Feb-2023.pdf

Makhijani Pushpak Harish v. State of Gujarat | Paragraphs 3 and 9–11; PDF pages 1 and 3 | Independent official corroboration of appeal number and later application in a GST prosecution.

https://api.sci.gov.in/supremecourt/2023/8341/8341_2023_13_19_43722_Order_19-Apr-2023.pdf

Primary source

Source description: Official Supreme Court signed order and ROP dated 17 February 2023, read with the expressly linked official orders identified in sourceScope.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=324102022&from=latest_judgements_order&order_date=2023-02-17&type=o

Source pages: 3

Outcome type: final-procedural

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the identified official Supreme Court materials. No human legal review is claimed.

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Source checked: 18 October 2026