

Yashik Jindal v. Union of India

Case number: SLP (Criminal) Nos. 2982–2983/2023, with SLP (Criminal) Nos. 2984–2985/2023

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

Decision date: 28 March 2023

GST prosecution: onerous monetary bail condition removed; liberty to seek withdrawal or refund

Court: Supreme Court of India

Bench: S. Ravindra Bhat and Dipankar Datta, JJ.

Decision stage: Final reasoned disposal allowing the special leave petitions and removing the monetary bail condition; underlying prosecution remains unaffected.

01 Facts of case and issues

The petitions arose from the Rajasthan High Court's orders dated 16 December 2022 and 21 December 2022 and challenged a ₹2 crore deposit condition for bail. The petitioners were accused of tax evasion involving input-tax-credit benefit stated as ₹11.3 crore. Those are allegations recorded in the order, rather than final findings of liability or guilt. The Supreme Court considered SLP (Criminal) Nos. 2982–2983/2023 together with Nos. 2984–2985/2023.

Pinpoint: Official PDF p. 1, case caption and connected proceedings; p. 2, factual recital.

02 Discussion by Hon'ble Court

The Court heard counsel and requested the Additional Solicitor General to assist because there was no appearance for the respondent. It recalled its disapproval of onerous bail conditions in *Subhash Chouhan v. Union of India*, Criminal Appeal No. 186/2023, decided on 20 January 2023. The order does not set out separate detailed party arguments, and none are attributed here.

Pinpoint: Official PDF p. 2, unnumbered operative order.

03 Judicial decision and operative relief

Following *Subhash Chouhan*, the Supreme Court set aside the condition requiring deposit of ₹2 crore. It recorded being informed that borrowed money had already been deposited and left it open to the petitioners to seek withdrawal or refund. All other bail conditions remained applicable. The special leave petitions were allowed in those terms, with pending applications disposed of.

Pinpoint: Official PDF p. 2, unnumbered operative order.

04 In favour of

Petitioners, on removal of the ₹2 crore deposit condition.

04 In favour of

This is a final reasoned disposal granting relief against the monetary bail condition. The order does not acquit the petitioners, quash the prosecution, determine GST liability, or itself direct an automatic refund. It preserves liberty to seek withdrawal or refund through the appropriate process.

Pinpoint: Official PDF p. 2, unnumbered operative order.

05 AKHB REVIEW POINT

AKHB analysis: Distinguish a judicially imposed monetary bail condition from a statutory appellate pre-deposit. This order concerns liberty in criminal proceedings and does not dispense with tax-appeal requirements. When relying on it, identify the condition challenged and the other bail conditions that remain binding. Where funds were deposited, make the necessary withdrawal or refund request rather than treating the order as an automatic payment direction. Verify subsequent case-specific orders before advising on current bail terms.

Pinpoint: AKHB analysis based on official PDF pp. 1–2; no additional judicial holding.

Sources and limitations

Relevant provisions

The order records alleged tax evasion and input-tax credit but does not specify a statutory section.

Statutory note

Do not infer a particular section from secondary case summaries. The official order addresses the bail deposit condition, not the ingredients of a tax offence or the liability assessment.

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 two-page official record of proceedings read and visually verified by independent source reviewer. Date, bench, docket numbers and operative relief verified. All five note panels independently source-checked.

Source identity notes

The final reasoned order appears within a record of proceedings. It expressly allows the SLPs; it does not expressly grant leave or supply a criminal appeal number.

The connected SLP numbers are included in one combined final decision and should not be counted as separate judgment PDFs.

Primary source

Source description: Official Supreme Court two-page record of proceedings containing the reasoned final order.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=932023&from=latest_judgements_order&order_date=2023-03-28&type=o

Source pages: 2

Outcome type: Final reasoned disposal allowing the special leave petitions and removing the monetary bail condition; underlying prosecution remains unaffected.

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