

Anil Kumar v. Union of India

Case number: Criminal appeal arising out of Special Leave Petition (Criminal) No. 11776 of 2024; the resulting appeal number is left blank in the signed order

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

Decision date: 30 September 2024

Regular bail in a CGST section 132 prosecution; incarceration, incomplete investigation and prosecution evidence not commenced

Court: Supreme Court

Bench: Sanjiv Khanna and Sanjay Kumar, JJ.

Decision stage: Reasoned final disposal of the Supreme Court criminal appeal granting conditional regular bail during the prosecution/trial

01 Facts of case and issues

Anil Kumar challenged the Rajasthan High Court, Jaipur Bench's order dated 31 July 2024 in S.B. Criminal Miscellaneous Bail Application No. 6318 of 2024. The prosecution was Criminal Case No. DGGI/INV/122/2023-GR-F O/O ADG-DGGI-ZU, Jaipur, before the Additional Chief Metropolitan Magistrate (Economic Offences), Jaipur-II, Jaipur, Rajasthan. The signed order identifies alleged offences under sections 132(1)(b), (c), (f) and (l) of the Central Goods and Services Tax Act, 2017. At the Supreme Court hearing, prosecution evidence had not begun, investigation was stated to be incomplete and a fresh charge sheet was likely. The Court considered the incarceration already suffered, without specifying its duration. The order gives no tax amount or detailed transaction narrative and establishes no criminal guilt.

Pinpoint: Official PDF page 1, unnumbered substantive bail paragraph and footnote 1; PDF page 3, ROP cause-title and impugned-order details.

02 Discussion by Hon'ble Court

The operative issue was whether, in the circumstances of the appellant's incarceration and the progress of investigation and prosecution, he should receive regular bail during the case, and on what protective conditions. The short order does not frame a separate list of issues. It does not decide liability to GST, validity or amount of any input-tax-credit claim, or guilt under section 132. The ROP records appearances for both sides, including Talwant Singh, Senior Advocate, for the appellant and Brijender Chahar, Additional Solicitor General, for the Union. The signed order does not separately set out or attribute the parties' arguments. It records investigation as statedly incomplete and a fresh charge sheet as likely, but does not identify which side supplied those statements. No detailed taxpayer or revenue submissions should be inferred or imported from the earlier High Court proceedings.

Pinpoint: Signed order, official PDF pages 1–2; counsel appearances and hearing recital, PDF page 3. The short order has no numbered paragraphs or separately attributed argument summaries.

03 Judicial decision and operative relief

Leave was granted. Having regard to the incarceration already suffered, prosecution evidence not having commenced, investigation statedly remaining incomplete and a fresh charge sheet being likely, the Court allowed the appeal and directed release on bail during the prosecution/trial, on conditions to be fixed by the trial court. It additionally required the appellant to give a mobile number on which a CGST departmental officer could contact him to ascertain his whereabouts, appear before the investigating officer if required and necessary, surrender his passport, and not leave India without the trial court's permission. The impugned judgment was set aside and pending applications were disposed of. The Court expressly confined its observations to the appeal and bail, leaving the merits untouched. It did not specify a monetary bond or deposit.

Pinpoint: Signed order, official PDF pages 1–2, all unnumbered paragraphs; grant and disposal repeated in ROP, PDF pages 3–4.

04 In favour of

Anil Kumar on conditional regular bail; underlying prosecution and tax/criminal merits left undetermined

In favour of Anil Kumar on conditional regular bail. The Supreme Court allowed the appeal and set aside the impugned judgment, while the prosecution/trial continued. The order expressly reserves the merits. It is neither an acquittal nor a determination of GST payable or the legality of an input-tax-credit claim. The resulting criminal appeal number is left blank in the official heading.

Pinpoint: Signed order, official PDF page 2; ROP, PDF pages 3–4.

05 AKHB REVIEW POINT

AKHB analysis: For a comparable regular-bail application, assemble an accurate custody chronology and current evidence of investigation and trial progress. This order illustrates a fact-sensitive exercise of bail discretion even though investigation was stated to be incomplete; it does not create an automatic release rule or a fixed custody threshold. Address how contact, attendance, passport and travel restrictions can secure cooperation. Obtain the trial court's implementation order before stating the complete bail conditions. Do not cite this order as an acquittal, a finding that input tax credit was lawful, a determination of tax dues, or a general decision on arrest validity. The four-page source contains no numbered paragraphs, so use page references rather than invented paragraph numbers.

Pinpoint: AKHB commentary based on signed order, official PDF pages 1–2; no additional judicial holding.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Act, 2017: sections 132(1)(b), (c), (f) and (l), as recorded in the order

Statutory note

Section references describe this historical order. They are not a certification of the current text or applicability of the CGST Act after amendments. The Supreme Court did not adjudicate ingredients of the alleged offences, the ITC claim or tax liability.

Treatment note

Official original checked on 18 October 2026. No later operative order matching this proceeding was located in bounded indexed searches; a comprehensive subsequent-docket check was not performed. The trial outcome and any later modification or cancellation of bail are unverified. This AI-assisted AKHB research note is based on identified primary material, does not establish human legal review and is not a substitute for professional advice on a particular case.

Scope of source review

Complete four-page official PDF read: two-page signed order, followed by two-page ROP. Signed pages 1–2 visually inspected. The title, date, bench, SLP number and operative relief match the ROP. No paragraph numbering appears. The criminal appeal number is blank in the signed heading and is not invented. The PDF carries an electronic signature block; no separate cryptographic signature-validity certification is made.

Source identity notes

Criminal appeal arising out of Special Leave Petition (Criminal) No. 11776 of 2024; the resulting appeal number is left blank in the signed order

Primary source

Source description: Supreme Court of India official signed order and record of proceedings dated 30 September 2024

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=378372024&from=latest_judgements_order&order_date=2024-09-30&type=o

Source pages: 4

Outcome type: Reasoned final disposal of the Supreme Court criminal appeal granting conditional regular bail during the prosecution/trial

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