

Lovkesh Kumar v. Union of India

Case number: Criminal appeal arising out of SLP (Criminal) No. 2725/2025; appeal number is blank in the signed source.

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

Decision date: 2025-03-21

GST prosecution: cancellation of regular bail reversed after consideration of the individual record

Court: Supreme Court of India

Bench: B.V. Nagarathna and K.V. Viswanathan, 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

Lovkesh Kumar challenged the Rajasthan High Court, Jaipur Bench's order dated 10 February 2025 in S.B. Criminal Bail Cancellation Application No. 110/2024. The order describes a DGGI Jaipur prosecution under sections 132(1)(c) and 132(1)(f) of the Central Goods and Services Tax Act, 2017.

The Additional Sessions Judge No. 1, Jaipur Metropolitan–Second had granted regular bail on 5 April 2024 in Bail Application No. 115/2024. On the Union's application, described in the source as under section 483(3) of the Bharatiya Nagarik Suraksha Sanhita, 2023, the High Court cancelled that bail. The Supreme Court issued notice and granted interim protection on 21 February 2025.

Pinpoint: Official PDF pp. 1–2, case history and statutory references; p. 6, record of proceedings.

02 Discussion by Hon'ble Court

The appellant sought relief similar to that given to Gautam Garg on 28 February 2025 and submitted that his own regular bail had been cancelled without reasonable grounds. The Union opposed that comparison, submitting that Lovkesh Kumar was the main accused, proprietor of two firms and an operator in another firm. Those descriptions record the parties' arguments; the order does not finally establish the alleged roles or guilt.

The Supreme Court considered the record and concluded that a case for bail was made out. It did not announce an automatic parity rule based on relationship to another accused or determine that proprietors are exempt from section 132 prosecution.

Pinpoint: Official PDF p. 3 and beginning of p. 4, opposing submissions and fact-specific bail conclusion.

03 Judicial decision and operative relief

After granting leave, the Supreme Court allowed the appeal, set aside the High Court's cancellation order and restored the trial court's order dated 5 April 2024. The reproduced operative terms require a personal bond of ₹1 lakh with two satisfactory sureties of ₹50,000 each before the trial court.

03 Judicial decision and operative relief

The appellant must cooperate with the investigation, must not mislead or tamper with prosecution witnesses, and must not leave India without the Court's permission. Pending applications were disposed of.

Pinpoint: Official PDF pp. 4–5, restoration and reproduced conditions; p. 6, leave and final disposal.

04 In favour of

The criminal appeal ended in restoration of regular bail. The Court did not quash the prosecution, adjudicate tax or credit entitlement, or make a final finding on the alleged offences. This is a separate final order from the Gautam Garg decision of 28 February 2025, even though that earlier relief formed part of the appellant's argument.

Pinpoint: Official PDF pp. 3–5; p. 6, final appellate disposal.

05 AKHB REVIEW POINT

AKHB analysis: In seeking bail restoration, address the accused's individual role, the cancellation grounds and the actual conditions of the original order. Where parity is advanced, confront the prosecution's claimed distinctions rather than assuming a related accused's release determines the result.

Retain the difference between the submissions recorded on page 3 and the Court's limited finding that bail was justified on the record. The operative relief restores the 5 April 2024 order, with specified sureties and conduct conditions. Check later orders and actual implementation before advising that release conditions remain unchanged; no subsequent prosecution outcome is established here.

Pinpoint: AKHB analysis based on official PDF pp. 1–6; no additional judicial holding.

Sources and limitations

Relevant provisions

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

Bharatiya Nagarik Suraksha Sanhita, 2023: section 483(3), identified in the procedural history of the cancellation application.

Code of Criminal Procedure, 1973: section 439, in the reproduced trial-court bail order.

Statutory note

These are the provisions expressly recorded in the signed source. The Court does not construe their elements or address the criminal-procedure transition; the note does not treat the statutory references as an independent current-law opinion.

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 6-page official PDF read and all pages visually checked: signed order on pages 1–5, followed by the record of proceedings. Date, bench, party identity and disposal verified against both components.

Identity note

Decision date is 21 March 2025, verified on the signed order and record of proceedings.

The source leaves the criminal-appeal number blank; it is identified here through SLP (Criminal) No. 2725/2025 rather than an invented appeal number.

Primary source

Source description: Official Supreme Court PDF: 5-page signed order followed by 1-page record of proceedings.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=85872025&from=latest_judgements_order&order_date=2025-03-21&type=o

Source pages: 6

Outcome type: final appellate bail disposition; tax merits not decided

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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