

Gulam Fareed v. State of Rajasthan; with Yash Chandani v. Union of India

Case number: Criminal Appeal Nos. 4962/2025 and 4963/2025, arising out of SLP (Criminal) Nos. 14686/2025 and 14292/2025, respectively.

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

Decision date: 20 November 2025

GST prosecution: bail where official witnesses and seized documentary or electronic evidence reduced interference risks

Court: Supreme Court of India

Bench: Dipankar Datta and Augustine George Masih, JJ.

Decision stage: Final disposal of two connected criminal appeals after grant of leave; conditional regular bail granted, expressly without findings on the merits of the prosecution.

01 Facts of case and issues

Gulam Fareed and Yash Chandani challenged the Rajasthan High Court's common order of 7 August 2025 rejecting their bail applications. The Supreme Court records their arrest on 19 February 2025 for alleged offences under section 132 of the Central Goods and Services Tax Act, 2017, in Criminal Case No. 183 of 2025.

A charge sheet had been filed on 17 April 2025. Further investigation continued because the prosecution had obtained material requiring a supplementary charge sheet. The High Court had relied on the alleged systematic network of tax evasion, the seriousness of the offence and supporting departmental evidence.

Pinpoint: Official PDF pp. 1–2, paragraphs 2–5; p. 5, record of proceedings.

02 Discussion by Hon'ble Court

The Supreme Court considered the proposed witnesses' status as officers of the tax department, which made the risk of influencing them remote in this case. The prosecution's evidence was essentially documentary and electronic and had been seized; the Court therefore considered tampering unlikely. It also took account of the magistrate-triable case, the maximum five-year sentence and the period already spent in custody.

Considering those circumstances together, the Court concluded that further pre-trial detention might not be required. Its reasoning is case-specific: it does not establish that official witnesses can never be influenced, that documentary evidence always requires bail, or that ongoing further investigation is irrelevant.

Pinpoint: Official PDF pp. 2–3, paragraphs 4 and 6–7.

03 Judicial decision and operative relief

After granting leave, the Court set aside the High Court's common order and directed both appellants' release on bail on terms and conditions to be imposed by the trial court. Breach of those conditions could lead that court to cancel bail.

03 Judicial decision and operative relief

The appellants were required to attend trial diligently unless exempted. Unjustified absence could itself be treated as a breach permitting appropriate orders. The Court expressly stated that neither its observations nor the grant of bail were findings on the merits. Both appeals were allowed and pending applications disposed of.

Pinpoint: Official PDF pp. 1 and 3–4, paragraphs 1 and 8–14; p. 6, record of proceedings.

04 In favour of

Gulam Fareed and Yash Chandani on conditional regular bail.

Both connected appeals concluded with conditional release on bail and reversal of the High Court's bail refusal. The trial court retained authority over bail conditions and cancellation for breach. The order did not decide whether the alleged tax evasion occurred, quantify GST liability or acquit either appellant.

Pinpoint: Official PDF pp. 3–4, paragraphs 8–14.

05 AKHB REVIEW POINT

AKHB analysis: A comparable bail application should identify the proposed witnesses, whether relevant documents and electronic material have been secured, the actual investigation and charge-sheet position, the applicable maximum sentence and the verified custody history. Address any concrete interference risks rather than assuming that departmental witnesses and documentary evidence remove them in every case.

Obtain the trial court's implementation order for the bail conditions and maintain attendance unless exemption is granted. The source contains a custody-duration inconsistency and an unusual statutory title, noted below; neither should be silently corrected or used to make an unsupported general proposition.

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: section 132; no specific subsection is identified in the signed order.

Statutory note

Paragraph 4 refers to a police report under section 193 and prints the statute title as "Bharatiya Nyaya Suraksha Sanhita, 2023". This note records the charge-sheet event without silently replacing that printed title or treating this order as deciding any section 193 issue.

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 1–4, followed by the record of proceedings. Date, bench, party identity and disposal verified against both components.

Source identity notes

The exact parties differ between the connected appeals: Gulam Fareed v. State of Rajasthan, Criminal Appeal No. 4962/2025; Yash Chandani v. Union of India, Criminal Appeal No. 4963/2025. They share one signed reasoned disposal and are represented as one canonical judgment record.

Paragraph 3 gives the arrest date as 19 February 2025; paragraph 6 describes custody as a little less than eleven months, although the decision is dated 20 November 2025. The note preserves the arrest date and flags this internal inconsistency rather than presenting the duration as an independently verified calculation.

The signed source cites section 132 without identifying an offence clause. No tax amount, fictitious-invoice mechanism or subsection has been inferred from secondary reporting.

The decision date is 20 November 2025. The digital-signature timestamp of 22 November 2025 is not substituted for it.

All six pages were read and visually checked: the signed order appears on pages 1–4 and the corresponding record of proceedings on pages 5–6.

Primary source

Source description: Official Supreme Court PDF: 4-page signed order followed by 2-page record of proceedings.

Official source:

https://api.sci.gov.in/supremecourt/2025/52303/52303_2025_9_2_66051_Order_20-Nov-2025.pdf

Source pages: 6

Outcome type: Final disposal of two connected criminal appeals after grant of leave; conditional regular bail granted, expressly without findings on the merits of the prosecution.

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