

State of Chhattisgarh v. Aman Singh

Case number: Criminal appeal arising out of SLP (Criminal) No. 5522/2026; appeal number is blank in the signed source.

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

Decision date: 2026-05-26

GST investigation: anticipatory bail set aside on the particular record; regular-bail remedy left open

Court: Supreme Court of India

Bench: J.K. Maheshwari and Atul S. Chandurkar, 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

The State appealed against the Chhattisgarh High Court's order dated 5 August 2025 in MCRCA No. 919/2025 granting Aman Singh anticipatory bail. The protection related to summons under section 70 of the Chhattisgarh State Goods and Services Tax Act, 2017, for an alleged offence under section 132.

The Supreme Court recorded allegations of suspicious transactions with thirteen high-risk suppliers and fraudulent input tax credit of ₹11,08,79,628 without actual supply of goods. Entries and books of account were relevant to those allegations. During the hearing, the Court was informed that the respondent was already in custody in another case. The alleged credit amount was not a final assessment or finding of guilt.

Pinpoint: Official PDF pp. 1–2, paragraphs 2–4; p. 4, record of proceedings.

02 Discussion by Hon'ble Court

After hearing both sides, the Court held that the High Court's reasons did not justify pre-arrest bail in the peculiar facts and circumstances. It directed custody in the present case and custodial interrogation for ascertaining the truth and obtaining the document referred to in the order.

The Court expressly preserved the respondent's ability to apply for regular bail. Its reasoning is tied to this investigation and record. It does not declare that anticipatory bail is unavailable in all GST matters or establish a general monetary threshold requiring detention.

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

03 Judicial decision and operative relief

The Supreme Court granted leave and allowed the State's criminal appeal. It set aside the High Court's anticipatory-bail order and directed that the respondent be taken into custody in this case as well and subjected to custodial interrogation for the stated investigatory purpose.

The Court clarified that setting aside anticipatory bail would not stand in the way of an application for regular bail. Pending applications were disposed of.

Pinpoint: Official PDF pp. 1–3, paragraphs 1 and 5–8; p. 4, operative record of proceedings.

04 In favour of

The appeal was finally allowed on the anticipatory-bail issue. The decision neither determines GST liability nor convicts the respondent, and it does not decide a future regular-bail application. Custody in another case was recorded as information provided at the hearing, not as an adjudication of that separate proceeding.

Pinpoint: Official PDF pp. 2–3, paragraphs 4–8.

05 AKHB REVIEW POINT

AKHB analysis: Keep the anticipatory-bail inquiry distinct from regular bail and from the merits of a GST assessment or prosecution. If relying on this order, identify the asserted need for custodial interrogation, the records sought and the particular reasons underlying the grant or refusal of protection. Do not turn an allegation of high-value credit into a judicial finding of evasion.

For the respondent's position after this decision, obtain any later regular-bail or custody order. The Supreme Court deliberately left that remedy open. Also preserve the State Act identity: the signed order abbreviates the Chhattisgarh State GST Act as "CGST Act"; that shorthand should not be silently expanded to the Central statute.

Pinpoint: AKHB analysis based on official PDF paragraphs 2–8; no additional judicial holding.

Sources and limitations

Relevant provisions

Chhattisgarh State Goods and Services Tax Act, 2017: sections 70 and 132, as identified in paragraph 2 of the signed order.

Statutory note

The source expressly names the Chhattisgarh State Goods and Services Tax Act, 2017 and then uses the shorthand "CGST Act". This note retains the named State Act rather than assuming that the abbreviation denotes the Central Goods and Services Tax Act. No particular clause of section 132 is specified.

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 4-page official PDF read and all pages visually checked: signed order on pages 1–3, followed by the record of proceedings. Date, bench, party identity and disposal verified against both components.

Identity note

The signed decision and record of proceedings are dated 26 May 2026. The digital-signature timestamp of 30 May 2026 is not the decision date.

The complete official PDF was retrieved directly from the Supreme Court's sci-get-pdf endpoint. The appeal number is blank in the source; SLP (Criminal) No. 5522/2026 supplies the verified proceeding identifier.

Primary source

Source description: Official Supreme Court PDF: 3-page signed order followed by 1-page record of proceedings.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=104772026&from=latest_judgements_order&order_date=2026-05-26&type=o

Source pages: 4

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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Source checked: 18 October 2026