

Rakesh Kumar v. Union of India & Anr.

Case number: Writ Petition (Criminal) No. 439/2024

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

Decision date: 29 June 2026

CGST section 69 constitutional challenge disposed following Radhika Agarwal

Court: Supreme Court of India

Bench: Manmohan and K. Vinod Chandran, JJ.

Decision stage: Final disposal of constitutional writ by application of Radhika Agarwal; interim order, if any, vacated.

01 Facts of case and issues

The petitioner primarily challenged the constitutional validity of section 69 of the CGST Act, which concerns GST arrest powers. The short signed order does not narrate the underlying allegations, amount, arrest circumstances or tax assessment.

Pinpoint: Official signed order, page 1, first unnumbered paragraph.

02 Discussion by Hon'ble Court

The Court recorded that a three-Judge Bench had upheld the legal validity of the provision in Radhika Agarwal v. Union of India & Ors., (2025) 6 SCC 545. It applied that precedent to dispose of the present petition. The order does not undertake a fresh independent constitutional analysis or decide the lawfulness of a particular arrest on individual facts.

Pinpoint: Official signed order, page 1, second and third unnumbered paragraphs.

03 Judicial decision and operative relief

The writ petition was disposed of in terms of Radhika Agarwal. Any interim order stood vacated. The accompanying record of proceedings confirms disposal in terms of the signed order and disposes of pending applications, if any.

Pinpoint: Signed order, page 1; record of proceedings, page 2.

04 In favour of

Respondents, to the qualified extent of final disposal against the petitioner; no general tax-liability finding.

04 In favour of

The constitutional challenge concluded without relief inconsistent with the cited precedent, and any interim protection in this writ ceased under the express direction. No finding of tax liability, criminal guilt, actual custody or validity of a particular arrest is recorded.

Pinpoint: Signed order, page 1; record of proceedings, page 2.

05 AKHB REVIEW POINT

AKHB analysis: Read this as a final application of an existing constitutional precedent. Consult Radhika Agarwal for its reasoning and safeguards rather than treating this short disposal as blanket approval of every exercise of arrest power. The phrase “interim order, if any” does not itself prove that protection had been granted or establish present custody. Check the individual factual proceedings and later orders before advising. The signed order and its accompanying record form one decision, not two completed judgments.

Pinpoint: AKHB analysis based on complete official two-page source; no additional judicial holding.

Sources and limitations**Relevant provisions**

CGST Act, 2017: section 69.

Statutory note

Statutory references are confined to provisions expressly identified in the order. No current-law consolidation or comprehensive amendment audit is claimed.

Treatment note

Bounded exact-party and docket public searches on 19 October 2026 did not identify a later modifying order. This does not certify absence of later proceedings or comprehensive current treatment.

Scope of source review

Complete official two-page signed order and confirming ROP read and visually checked on 19 October 2026. Identity, operative wording and scope checked; no missing separate judgment required.

Source notes

The source contains the signed final order on page1 and its confirming ROP on page2.

The source says disposed of, rather than dismissed; that formulation is retained.

Radhika Agarwal citation is reproduced from the signed order. No separate neutral citation is printed for this decision.

Primary source

Source description: Official Supreme Court complete order and record of proceedings.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=478202024&from=latest_judgements_order&order_date=2026-06-29&type=o

Source pages: 2

Outcome type: final

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: 19 October 2026