

Umang Garg v. Union of India

Case number: Special Leave Petition (Criminal) No. 10719 of 2026

Citation: Order dated 3 August 2026; no neutral citation printed in the Supreme Court original.

Decision date: 3 August 2026

GST prosecution: bail refused on the facts; surrender time and request to expedite framing of charges

Court: Supreme Court of India

Bench: Satish Chandra Sharma and Nongmeikapam Kotiswar Singh, JJ.

Decision stage: Final reasoned dismissal of a special leave petition seeking bail; no grant of leave recorded.

01 Facts of case and issues

Umang Garg sought bail from the Supreme Court after the Rajasthan High Court dismissed his application on 19 May 2026 in S.B. Criminal Miscellaneous Bail Application No. 5304/2026. The Supreme Court recorded that it had granted interim bail on 3 July 2026 so that he could attend his father's scheduled surgery, initially until 14 July, and that this protection had been extended because the matter had not been finally heard. The exact underlying official High Court judgment independently identifies a DGGI prosecution under CGST section 132 relating to alleged wrongful ITC and goods-less invoices. The Supreme Court's short order does not itself specify the GST provisions or quantify the alleged tax loss.

Pinpoint: Supreme Court paragraphs 1–2, page 2; ROP caption, page 1. **GST context:** supporting High Court judgment, 2026:RJ-JP:20957, paragraphs 1–4, pages 2–3.

02 Discussion by Hon'ble Court

The petitioner relied on several bail decisions, including Ratnambar Kaushik, Vineet Jain, Ashutosh Garg, Krishan Damani, Abdulmajid Abdulsattar Memon and Sanjay Jain. The Court stated that it had carefully considered those decisions. The Additional Solicitor General opposed bail, citing two other cases, one said to be similar, and alleged substantial loss to the public exchequer. These were recorded prosecution submissions, not findings of conviction. The ASG also stated that charges could not be framed because no Special Judge was posted at the relevant place. The Court's stated reason for refusing bail at that stage was the petitioner's criminal antecedents. It supplied no general reinterpretation or overruling of the cited bail authorities.

Pinpoint: Supreme Court paragraph 3 and opening of paragraph 4, page 2; continuation of paragraph 4 and paragraph 5, page 3.

03 Judicial decision and operative relief

The Supreme Court declined to grant bail and dismissed the special leave petition. It requested the Chief Justice of the Rajasthan High Court to post a Special Judge as soon as possible so that charges could be framed and trial expedited. The petitioner, then on interim bail, was allowed two weeks to surrender before the concerned court. Pending applications were disposed of. The source records neither a grant of leave nor a criminal appeal number.

Pinpoint: Supreme Court paragraphs 5–7, page 3.

04 In favour of

Union of India on the bail request; petitioner allowed limited surrender time, with request to expedite the trial process.

In favour of the Union on the bail request: the SLP was finally dismissed after reasons were given. The petitioner received limited time to surrender, and the Court sought an administrative step to move the trial forward. The order did not decide guilt or the GST merits and did not establish an indefinite prohibition on a later legally maintainable bail application. Its two-week surrender period is a historical direction from 3 August 2026, not evidence of present bail or custody status.

Pinpoint: Supreme Court paragraphs 5–7, page 3; this note makes no finding about later surrender, custody or applications.

05 AKHB REVIEW POINT

AKHB analysis: Read the decision as a fact-specific bail refusal. When comparing other GST bail orders, examine antecedents, the stage of prosecution and the reasons for delay rather than treating the existence of documentary tax allegations as decisive by itself. The Court's consideration of earlier bail cases does not mean it overruled them or affirmed every legal proposition in the underlying High Court judgment. In particular, the High Court's discussion of arrest safeguards is supporting procedural history, not a separate Supreme Court determination of those safeguards. Before advising on the individual case, obtain any subsequent bail, surrender, posting and charge-framing orders.

Pinpoint: AKHB commentary based on Supreme Court paragraphs 3–7, pages 2–3; supporting High Court discussion at paragraphs 17–27, pages 9–14 is not imported into the Supreme Court holding.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Act, 2017: section 132 prosecution identified in the exact underlying official High Court order; no statutory clause is specified by the Supreme Court.

Bharatiya Nagarik Suraksha Sanhita, 2023: section 483 bail application identified by the underlying High Court order.

Statutory note

The Supreme Court does not specify a GST statutory section. Section 132 and BNSS section 483 are separately sourced to the exact underlying High Court judgment. Its clause recital is not reconstructed as a Supreme Court holding. Section 69, discussed in the High Court source, concerns arrest power and is not treated as a standalone offence. No comprehensive current statutory or arrest-law audit is claimed.

Treatment note

Official sources checked on 18 October 2026. No comprehensive subsequent-treatment or complete docket check has been completed. Actual surrender, later bail orders, current custody, appointment of a Special Judge, framing of charges and trial outcome remain unverified. This AI-assisted source-based note does not claim human legal review and is not a substitute for professional advice on particular facts.

Scope of source review

All three Supreme Court PDF pages were text-read and visually checked. Paragraphs 1–7 contain the complete reasoned disposal. The 14-page exact High Court judgment was read in full; pages 1–2 and 13–14 were visually checked for identity, GST context, result and merits disclaimer. It was downloaded from the official Jaipur case-search portal, CNR RJHC020324702026, CRLMB 5304/2026, disposal 19 May 2026. The High Court judgment also covers Ashish Jain's separate connected application 5661/2026; that person's allegations and outcome are not attributed to Umang's Supreme Court case. The High Court download is an official-site display copy, not a certified copy.

Source notes

No additional source identity qualification.

Primary source

Source description: Official Supreme Court ROP dated 3 August 2026, with the exact official Rajasthan High Court judgment used separately for GST context.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=333652026&from=latest_judgements_order&order_date=2026-08-03&type=o

Exact Rajasthan High Court judgment dated 19 May 2026, 2026:RJ-JP:20957, CRLMB 5304/2026 with 5661/2026:

https://hcraj.nic.in/cishcraj-jp/storefiles/createordjud/203800053042026_6.pdf

Source pages: 3

Outcome type: final-procedural

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the identified official Supreme Court and supporting High Court sources. No human legal review is claimed.

General disclaimer: For general professional information, not legal advice. Verify complete sources, subsequent proceedings and applicable law before acting.

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Source checked: 18 October 2026