

Vikas Jindal v. Union of India & Ors.

Case number: Writ Petition (Criminal) No. 33/2025

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

Decision date: 13 August 2026

GST arrest and summons: constitutional challenge dismissed following Radhika Agarwal

Court: Supreme Court of India

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

Decision stage: Final disposal by signed Supreme Court order.

01 Facts of case and issues

Vikas Jindal sought a declaration that sections 69 and 70(1) of the CGST Act, 2017 were unconstitutional. The Court recorded that no one appeared for him even on the second call. The Additional Solicitor General relied on Radhika Agarwal v. Union of India and Others, (2025) 6 SCC 545, particularly paragraph 79.

Pinpoint: Official PDF paras 1–3, p. 1.

02 Discussion by Hon'ble Court

The order reproduced the earlier holding that GST penalty and prosecution machinery, including summons, arrest and prosecution powers, is ancillary to the legislative power to levy and collect GST under Article 246A. It noted that Radhika Agarwal had rejected the vires challenge to sections 69 and 70. The present Court applied that precedent rather than providing a new extended constitutional analysis.

Pinpoint: Official PDF para 3, pp. 1–2, quoting Radhika Agarwal para 79.

03 Judicial decision and operative relief

In light of Radhika Agarwal, the Court held that no further orders were required and dismissed the writ petition. Pending applications were disposed of. Although non-appearance was recorded, the signed order expressly grounds the disposal in the cited constitutional precedent.

Pinpoint: Official PDF paras 4–5, p. 2; corresponding record of proceedings, p. 3.

04 In favour of

Union of India and respondents on dismissal of the constitutional challenge.

04 In favour of

The constitutional challenge failed and the writ petition was finally dismissed. The source does not decide whether a particular arrest or summons complied with statutory safeguards, nor determine tax liability or criminal guilt.

Pinpoint: Official PDF paras 2–5, pp. 1–2.

05 AKHB REVIEW POINT

AKHB analysis: A general challenge to the legislative competence or vires of these provisions must address Radhika Agarwal directly. Distinguish such a challenge from a fact-specific contention that officers failed to satisfy statutory conditions or procedural safeguards. This short disposal should be read with the complete earlier judgment; it does not validate every individual arrest or summons. Record this proceeding as criminal writ jurisdiction: the DLA inventory's civil description is inconsistent with the signed order and record of proceedings.

Pinpoint: AKHB analysis based on official PDF paras 1–5; no additional judicial holding.

Sources and limitations

Relevant provisions

CGST Act, 2017: sections 69 and 70(1).

Constitution of India: Article 246A, discussed through the quoted precedent.

Statutory note

Statutory references are confined to the source; no current-law consolidation is claimed.

Treatment note

Subsequent treatment and implementation have not been comprehensively checked. This note records the decision as delivered and does not certify that no later proceedings exist.

Scope of source review

Complete three-page official PDF read and visually checked, including signed order and record of proceedings.

Source notes

Both the signed order and record of proceedings identify WP (Criminal) No. 33/2025.

The decision date is 13 August 2026; the later digital-signing date is not the decision date.

Citation (2025) 6 SCC 545 refers to Radhika Agarwal, not to the present order.

Primary source

Source description: Official Supreme Court PDF: two-page signed order and one-page record of proceedings.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=613582024&from=latest_judgements_order&order_date=2026-08-13&type=o

Source pages: 3

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.

©AKHB & Associates. This copyright notice applies to the original AKHB research note, analysis and presentation. It does not assert ownership of the judicial orders, judgments, legislation, circulars or other third-party source material. Rights in those sources remain with their respective rights holders, as applicable.

Source checked: 18 October 2026