

Hansraj Gurjar v. Union of India

Case number: Criminal appeal arising out of SLP (Criminal) No. 13041/2026; appeal number is blank in the signed source.

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

Decision date: 10 September 2026

GST prosecution: regular bail based on co-accused bail, custody and stage of trial

Court: Supreme Court of India

Bench: M.M. Sundresh and Augustine George Masih, 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

Hansraj Gurjar challenged the Rajasthan High Court, Jaipur Bench's order of 3 July 2026 in SBCRLMIBA No. 8382/2026. He sought regular bail in a complaint dated 10 October 2025 before the Additional Chief Metropolitan Magistrate (Economic Offences), Jaipur-II.

The Supreme Court described the complaint as alleging offences under section 132(1)(a), (e), (f), (h) and (l) of the Central Goods and Services Tax Act, 2017. It heard senior counsel for the appellant and the Additional Solicitor General for the Union. The source supplies neither an alleged tax amount nor the precise duration of custody.

Pinpoint: Official PDF pp. 1–2, signed order; p. 3, High Court and proceeding identifiers.

02 Discussion by Hon'ble Court

The Court took account of three circumstances: a co-accused had already been released on bail, the period of incarceration undergone by the appellant, and the stage of trial. It considered regular bail appropriate in that setting.

This is a short, fact-sensitive bail decision. The source does not identify the co-accused, specify a minimum custody period for release, or announce automatic parity. It does not determine whether any alleged GST offence was proved.

Pinpoint: Official PDF p. 2, signed reasons.

03 Judicial decision and operative relief

The Supreme Court granted leave, set aside the impugned order and granted regular bail on terms and conditions to the satisfaction of the concerned trial court. The appeal was allowed and pending applications were disposed of.

The Court did not itself set a bond amount, number of sureties, tax deposit or detailed reporting conditions. The record of proceedings confirms that the appeal was allowed in terms of the signed order.

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

04 In favour of

Hansraj Gurjar on conditional regular bail.

The criminal appeal was finally allowed on the custody question. Bail implementation remained subject to the trial court's terms. The prosecution, criminal guilt and any tax liability were not finally adjudicated by this order.

Pinpoint: Official PDF p. 2, operative order.

05 AKHB REVIEW POINT

AKHB analysis: A bail submission relying on this decision should establish the actual custody period, trial status and the relevant similarities with the co-accused who obtained bail. Those matters require a supported factual comparison; the order does not make parity automatic.

Obtain the trial court's release order for the complete conditions and check any later modification or cancellation. Retain the offence clauses exactly as printed in the Supreme Court source, including clause (e), and avoid importing an alleged tax amount or custody duration from summaries. Keep bail relief distinct from the prosecution's proof of offence and any GST adjudication or recovery.

Pinpoint: AKHB analysis based on official PDF pp. 1–4; no additional judicial holding.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Act, 2017: section 132(1)(a), (e), (f), (h) and (l), as stated in the signed order.

Statutory note

The source expressly prints clause (e). This note preserves that source description and does not substitute a different clause or independently verify the complaint's complete statutory charges.

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 1–2, followed by the record of proceedings. Date, bench, party identity and disposal verified against both components.

Source identity notes

The signed order and record of proceedings both identify the decision date as 10 September 2026 and the bench as M.M. Sundresh and Augustine George Masih, JJ.

The signed source leaves the criminal-appeal number blank. Identification is through SLP (Criminal) No. 13041/2026; the note does not invent an appeal number.

The precise custody duration, identity of the co-accused, alleged tax amount and detailed bail conditions are not supplied in this four-page source.

Primary source

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

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=418072026&from=latest_judgements_order&order_date=2026-09-10&type=o

Source pages: 4

Outcome type: Final disposal of the criminal appeal after grant of leave; limited to bail, without determining guilt or tax liability.

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