

Senior Intelligence Officer v. Mohammed Kamran

Case number: Criminal Appeal No. 4994 of 2026 (official Court index), arising out of SLP (Crl.) No. 7504 of 2026; Diary No. 14279/2026

Citation: 2026 INSC 1140

Decision date: 16 October 2026

GST prosecution; parallel bail remedies; material non-disclosure; vacation listing; remand with continued interim bail

Court: Supreme Court of India

Bench: Hon'ble Mr. Justice Dipankar Datta and Hon'ble Mr. Justice Sheel Nagu

Decision stage: Final reasoned disposal of criminal appeal after grant of leave; High Court bail petition revived for fresh decision, with interim bail continuing

01 Facts of case and issues

The Senior Intelligence Officer challenged the Karnataka High Court's 26 December 2025 order granting bail to Mohammed Kamran. The complaint alleged that, as proprietor of M/s MK Traders, he issued invoices without supplying goods, availed fraudulent input tax credit and falsified records/information, causing an alleged loss of ₹43,08,22,936. These remain prosecution allegations, not findings of tax liability or guilt. He was arrested on 16 September 2025. (Paras 2–8.)

While his High Court bail petition was pending, he pursued a similar Sessions Court application and a writ petition challenging the arrest and prosecution. Release was refused in the writ proceeding on 22 December 2025. A memo then secured vacation listing of the bail petition on 26 December, without disclosure of the refusal. The Revenue complained of inadequate opportunity to present its case; the respondent disputed that account and defended his release. The appellate issues concerned fair hearing, parallel proceedings, disclosure and vacation listing, rather than determination of the alleged GST offences. (Paras 10–17, 21–27.)

Pinpoint: Official PDF pp. 1–6 and 7–9; paras 2–17, 21–27.

02 Discussion by Hon'ble Court

After considering affidavits, the hearing video and its transcript, the Court rejected an absolute claim that the Revenue had been wholly unrepresented: its attending counsel made some merits submissions, although its engaged Standing Counsel was unavailable and an adjournment had been requested. (Paras 18–20.)

The decisive concern was the respondent's conduct. The Court found suppression of material facts and forum shopping through parallel release proceedings without adequate disclosure. It recognised the right to challenge arrest or seek bail, while condemning the undisclosed parallel pursuit as abuse of process. Obtaining expedited vacation listing without adequate notice compounded the problem. (Paras 21–27.)

For future vacation listing, the Court said a direction to list a matter 'two weeks hence' should ordinarily be computed excluding the vacation period if the resulting date falls in vacation. A specified vacation return

02 Discussion by Hon'ble Court

date or an express Vacation Bench direction should be followed, subject to the relevant High Court rules. This is a listing observation, not a universal extension of statutory limitation. (Paras 33–35.)

Pinpoint: Official PDF pp. 6–9 and 11; paras 18–27 and 33–35.

03 Judicial decision and operative relief

Leave was granted. The Court set aside only the part of the High Court order disposing of the bail petition, revived that petition and remitted it to the same Single Judge for fresh consideration. Instead of the earlier bail grant, Kamran was to remain on interim bail on the earlier terms and conditions until further orders of the Single Judge. Immediate surrender or cancellation of that interim protection was not directed. (Paras 1, 29–30.)

The appellant was permitted to file its counter-affidavit within two weeks, peremptorily; the respondent then had one week for rejoinder. The Single Judge was to decide the petition on its own merits, preferably by the end of 2026. The Supreme Court appeal was disposed of and pending applications closed. The suggested year-end disposal is not a finding that the High Court has already decided the matter. (Paras 30–32.)

Pinpoint: Official PDF pp. 1 and 10; paras 1, 29–32.

04 In favour of

Mixed procedural outcome. The Revenue obtained revival and reconsideration of the High Court bail petition, with an opportunity to place its materials on record. Kamran retained interim liberty on existing conditions pending further High Court orders. This is a final disposal of the Supreme Court appeal, but neither a final grant of bail nor a final GST tax-merits decision, acquittal or conviction.

Pinpoint: Official PDF p. 10; paras 29–32.

05 AKHB REVIEW POINT

AKHB analysis: Prepare a complete chronology of every arrest challenge, bail application, interim-release request and order across forums. Disclose parallel proceedings and refusals accurately when asking for discretionary relief; a bare reference to one pending application may not disclose the material history.

For urgent vacation listing, check the existing return direction, applicable High Court rules and notice to the other side. Preserve the listing memo, service record, hearing record and objections rather than assume the ordinary return period guarantees a vacation hearing.

For this remand, distinguish the operative continuation of interim bail from the reopened final-bail question. Calendar the counter and rejoinder periods from the operative order and follow the High Court docket for further directions. Do not treat 'preferably by the end of this year' as an automatic release or expiry provision.

05 AKHB REVIEW POINT

The alleged ₹43,08,22,936 loss is not an adjudicated demand. This order determines litigation conduct and procedure, not ITC entitlement, the statutory ingredients of the charged offences, guilt or the ultimate bail merits. The section 135 wording discrepancy identified below should be explained when citing the prosecution background.

Pinpoint: AKHB commentary based on official PDF paras 3, 18–30 and 33–35; practical checks are analysis, not additional judicial directions.

Sources and limitations

Relevant provisions

CGST Act 2017: Sections 16(2)(b), 132(1)(b), 132(1)(c), 132(1)(f) and 135 (source wording qualified below)

Bharatiya Nagarik Suraksha Sanhita 2023: Section 483

Constitution of India: Articles 21 and 226, in the reproduced writ submission

Statutory note

Paragraph 3 records CGST sections 16(2)(b), 132(1)(b), (c) and (f), and describes the alleged offences as punishable under section 135. This is a source-wording qualification: the official Act identifies section 132 as Punishment for certain offences and section 135 as Presumption of culpable mental state. Section 135 should not be presented as the punishment provision, and the judgment is not silently amended here. Official India Code text, printed pp. 102–103, checked on 18 October 2026, verifies this limited statutory distinction; it is not comprehensive current-law certification. Section 483 BNSS and Articles 21/226 occur in the procedural history, not as independent determinations of GST liability.

Treatment note

Checked on 18 October 2026 against the official Supreme Court judgment and latest Court index, with bounded indexed searches for subsequent recall/review. No later operative decision was located in those searches. A complete subsequent-docket check was not performed; the revived High Court bail proceeding requires separate checking. No claim is made that no later proceedings exist.

Scope of source review

Complete official 11-page reportable signed order, including all 35 numbered paragraphs and operative directions; source text and rendered pages inspected.

Identity note

The official Court index identifies Criminal Appeal No. 4994 of 2026 and Diary No. 14279/2026. The signed order leaves the Criminal Appeal number blank and prints SLP (Crl.) No. 7504 of 2026. Footnote 2 identifies the High Court matter as Criminal Petition No. 16884 of 2025; the quotation of the writ pleading in paragraph 11 instead prints Cr.P.No.46884/2025. The differing source identifiers are disclosed rather than silently harmonised.

Primary source

Source description: Supreme Court of India official reportable signed order, 16 October 2026

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=142792026&from=latest_judgements_order&order_date=2026-10-16&type=j

Statutory source:

<https://upload.indiacode.nic.in/view-casepdf?id=AC CEN 2 2 00042 201712 1517807328102&type=act>

Source pages: 11

Outcome type: final appellate procedural disposal; High Court bail merits open

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