



IN THE SUPREME COURT OF INDIA
CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPEAL NO. _____ OF 2025
(@ Special Leave Petition (Crl.) No.17270 OF 2024)

GAUTAM GARG

...APPELLANT (S)

VERSUS

UNION OF INDIA

...RESPONDENT (S)

O R D E R

Leave granted.

This appeal challenges the judgment and order dated 03.12.2024 passed by the High Court of Judicature for Rajasthan Bench at Jaipur in S.B. Criminal Bail Cancellation Application No. 168 of 2023.

The appellant herein has been booked for the crime registered pursuant to Case No.DGGI/INV/GST/3480/2023-Gr.H-C-0/F DG-DGGI-ZU-

Jaipur dated 25.10.2023 with respect to offence punishable under Section 132(1)(c) of the Central

Goods and Services Tax Act, 2017 (for short, 'the CGST Act').

Vide order dated 03.11.2023, learned Additional Sessions Judge No.2, Jaipur Metropolitan - Second allowed the bail application of the appellant herein in Bail Application No.179 of 2022. However, the High Court, vide order dated 25.07.2024, allowed the bail cancellation application bearing S.B. Criminal Bail Cancellation Application No.168 of 2023 and set aside the order of bail granted by the Trial Court. This Court, by order dated 09.09.2024, set aside the order of the High Court and remanded the matter back to the High Court for fresh consideration in Criminal Appeal No.316 of 2024.

The High Court, after providing reasonable opportunity to both the parties, cancelled the bail granted to the appellant vide impugned order dated 03.12.2024. Hence, the appellant has preferred the instant appeal.

By order dated 13.12.2024, the following order was passed by this Court:

"Issue notice to the respondent, returnable on 30.01.2025.

Petitioner's counsel is also permitted to serve the standing counsel for the respondent through the Central Agency.

No coercive steps shall be taken as against the petitioner herein till the next date of hearing."

Heard learned counsel for the appellant and learned A.S.G. for the respondent/Union of India and perused the material on record.

Learned counsel for the appellant submitted that the appellant was only a Manager in the Company and as such there could be no serious allegations as against him under Section 132 of the CGST Act; that he has been on bail since 25.10.2023 and therefore, relief may be granted to him by setting aside the order of cancellation of bail passed by the High Court and restoring the order of the trial court.

Learned ASG appearing for the respondent submitted that there is no merit in this appeal. It was however submitted that in the event, this Court is to grant relief to the appellant, then a

direction may be issued to the appellant to cooperate with the investigation and accordingly appropriate orders may be made.

Considering the facts on record, in our view, the case for bail is made out.

We, therefore, allow this appeal by setting aside the impugned order and restoring the order of the trial court dated 03.11.2023.

The operative portion of the order dated 03.11.2023 of learned Additional Sessions Judge No.2, Jaipur Metropolitan - Second, which reads as under, shall apply to the appellant.

"Hence, the present bail application under Section 439 of the Code of Criminal Procedure, produced on behalf of the Applicant/Accused -Gautam Garg son of Sri Rajesh Garg, aged 21 years, Resident of Shop No.20, New Dhan Mandi, Hanumangarh and Permanent Resident of House No.194, New Anaj Mandi, Hanumangarh, Rajasthan- 335513, is hereby allowed and it is ordered that if on behalf of applicant/accused upon submitting his personal bond of Rupees One Lakh, along with satisfactory two sureties

of Rupees Fifty-Fifty Thousand before the trial court with the following conditions-

(1) He shall remain to cooperate in the investigation;

(2) He shall not tamper with prosecution witnesses;

3) He shall not leave India, without permission of the Court,

Then Applicant/Accused shall be enlarged on bail in Case No.DGGI/INV/GST/3480/2023-Gr.H-C-0/F DG-DGGI-ZU-Jaipur."

Ordered accordingly.

.....J.
[B.V. NAGARATHNA]

.....J.
[SATISH CHANDRA SHARMA]

NEW DELHI
FEBRUARY 28, 2025

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Crl.) No(s). 17270/2024

[Arising out of impugned final judgment and order dated 03-12-2024 in SBCRBCA No. 168/2023 passed by the High Court of Judicature for Rajasthan at Jaipur]

GAUTAM GARG

Petitioner(s)

VERSUS

UNION OF INDIA

Respondent(s)

WITH

SLP(Crl) No. 2725/2025 (II)

IA No. 46806/2025 - EXEMPTION FROM FILING O.T.

IA No. 46406/2025 - EXEMPTION FROM FILING O.T.

IA No. 46805/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

Date : 28-02-2025 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) :Mr. Sidharth Dave, Sr. Adv.
Mr. H. D. Thanvi, Adv.
Mr. Nikhil Kumar Singh, Adv.
Mr. Achal Singh Bule, Adv.
Mr. Himanshu Tyagi, Adv.
Mr. Rishi Matoliya, AORFor Respondent(s) :Mr. K M Nataraj, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Ankit Raj, Adv.
Mr. Kanu Agrawal, Adv.
Mr. Bhuvan Kapoor, Adv.
Mr. Harish Pandey, Adv.
Mr. Sarad Kumar Singhania, Adv.
Ms. Neelakshi Bhaduria, Adv.

UPON hearing the counsel the Court made the following

O R D E R

SLP (Crl.) No.17270/2024

Leave granted.

The Appeal is allowed in terms of the signed

order.

Pending application(s) shall stand disposed
of.

SLP(Cr1) No. 2725/2025

Learned ASG sought time to get instructions in the
matter.

List on 21.03.2025.

The interim order is extended till the next date of
hearing.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)

(signed order is placed on the file)