



IN THE SUPREME COURT OF INDIA
CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPEAL NO. _____ OF 2025
(@ Special Leave Petition (Crl.) No.2725 OF 2025)

LOVKESH KUMAR

...APPELLANT (S)

VERSUS

UNION OF INDIA

...RESPONDENT (S)

O R D E R

Leave granted.

This appeal challenges the order dated 10.02.2025 passed by the High Court Judicature for Rajasthan at Jaipur, in S.B. Criminal Bail Cancellation Application No. 110/2024.

The appellant Lovkesh Kumar has been booked for a crime registered in File No. DGGI/INV/GST/3480/2023/-Gr.H-O/o ADG-DGGI-ZU-Jaipur at DGGI Jaipur on 25.10.2023 under Sections 132(1)(c) and 132(1)(f) of the Central Goods and Services Tax Act, 2017 ["CGST Act"].

By order dated 05.04.2024 passed in Bail Application No. 115/2024, the Additional Sessions Judge No. 1, Jaipur Metropolitan-Second allowed the bail application filed by the appellant and enlarged him on regular bail. However, the respondent/Union of India filed an application under Section 483(3) of the Bharatiya Nagarik Suraksha Sanhita, 2023 ["the BNSS"] before the High Court, seeking cancellation of the bail granted to the appellant.

The application by the respondent seeking cancellation of bail having been allowed by the High Court vide impugned order dated 10.02.2025, the appellant has preferred the instant appeal.

This Court, vide its order dated 21.02.2025, issued notice in the instant matter and directed that no coercive steps shall be taken as against the petitioner/appellant herein till the next date of herein.

Heard learned senior counsel for the appellant and A.S.G. for the respondent/Union of

India and perused the material on record.

Learned senior counsel for the appellant submitted that this Court in the case of *Gautam Garg Vs. Union of India*, SLP (Crl.) No.17270/2024 had granted the relief of bail to the appellant therein on certain terms and conditions vide order dated 28.02.2025. He therefore, submitted that the same order may be replicated in this case also as the appellant in this case is the uncle of the appellant in the aforesaid case. He further submitted that the appellant was granted regular bail which was subsequently cancelled without there being any reasonable grounds to do so. The impugned order may set aside and the appeal may be allowed.

Per contra, learned A.S.G. appearing for the respondent/Union of India submitted that the case of the Gautam Garg cannot be equated with the present case as the present appellant is the main accused and proprietor of the two firms and an operator in another firm. Therefore, there is no merit in this appeal and the same may be dismissed.

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 05.04.2024.

The operative portion of the order dated 05.04.2024 of learned Additional Sessions Judge No.1, 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 -Lavkesh/Lovkesh Kumar son of Gurbux Rai, 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 mislead or tamper with prosecution witnesses;

3) He shall not leave India, without

permission of the Court,

Then Applicant/Accused shall be enlarged
on bail in the present case."

Ordered accordingly.

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

NEW DELHI
MARCH 21, 2025

.....J.
[K.V. VISWANATHAN]

Petition(s) for Special Leave to Appeal (Crl.) No(s). 2725/2025

[Arising out of impugned final judgment and order dated 10-02-2025 in SBCRBCA No. 110/2024 passed by the High Court of Judicature for Rajasthan at Jaipur]

LOVKESH KUMAR

Petitioner(s)

VERSUS

UNION OF INDIA

Respondent(s)

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 : 21-03-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :Mr. Sidharth Dave, Sr. Adv.
Mr. H. D. Thanvi, Adv.
Mr. Nikhil Kumar Singh, Adv.
Mr. Achal Singh Bule, Adv.
Mr. Rishi Matoliya, AOR

For Respondent(s) :Ms. Archana Pathak Dave, A.S.G.
Mr. Nachiketa Joshi, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Praneet Pranav, Adv.
Mr. Shantanu Sharma, Adv.

UPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The Appeal is allowed in terms of the signed
order.

Pending application(s) shall stand disposed
of.

(NEETU SACHDEVA)

(DIVYA BABBAR)

ASTT. REGISTRAR-cum-PS

COURT MASTER (NSH)

(signed order is placed on the file)