



**IN THE SUPREME COURT OF INDIA  
CRIMINAL APPELLATE JURISDICTION**

**CRIMINAL APPEAL No.4962/2025**  
**[Arising out of SLP (Crl.) No.14686/2025]**

**GULAM FAREED**

**APPELLANT**

**VERSUS**

**STATE OF RAJASTHAN**

**RESPONDENT**

**WITH**

**CRIMINAL APPEAL No.4963/2025**  
**[Arising out of SLP (Crl.) No.14292/2025]**

**YASH CHANDANI**

**APPELLANT**

**VERSUS**

**UNION OF INDIA**

**RESPONDENT**

**ORDER**

1. Leave granted.
2. The High Court of Judicature for Rajasthan, Bench at Jaipur, by the common impugned judgment and order dated 07<sup>th</sup> August, 2025 has rejected the applications for bail moved by the appellants (Gulam Fareed and Yash Chandani).
3. The appellants were arrested on 19<sup>th</sup> February, 2025 in

connection with alleged offence under Section 132 of the Central Goods and Services Tax Act, 2017 giving rise to Criminal Case no.183 of 2025.

4. It is not in dispute that police report (charge sheet) under Section 193 of the Bharatiya Nyaya Suraksha Sanhita, 2023 has been filed on 17<sup>th</sup> April, 2025. The prosecution is, however, continuing with further investigation since it has come into possession of materials which necessitates filing of a supplementary chargesheet.

5. The learned Judge of the High Court who had the occasion to consider the appellants' applications for bail has himself recorded in paragraphs 19 and 20 as follows:

“19. Having considered the material available on record, I am of considered view that the present petitioners are involved in a systematic network to evade tax with help of others. Needless to say that the collection of tax is lifeline of every country and evasion of tax amounts to denial of opportunity of growth to citizens of the nation, who need government support for development,  
20. Thus looking to seriousness of the offence and supporting evidence collected by the Department, I am of the considered view that both the petitioners are not entitled to be released on bail.”

6. It is not in dispute that the witnesses who are proposed to be examined to drive home the charges against the appellants are none other than the officers of the relevant tax department. Question of influencing the witnesses, if released on bail, is thus remote. That apart, in a case of the present nature, the evidence

to be relied on by the prosecution is essentially documentary and electronic which, as per the charge sheet, have been seized. Question of tampering of evidence, therefore, is not likely to arise. Further, the case is triable by a magistrate and if at all the appellants are convicted of the charges, that would carry a maximum punishment of five years of imprisonment. Lastly, the appellants have been in custody for a little less than eleven months.

7. Keeping all these aspects in perspective, in the facts and circumstances of the present case, we are of the considered opinion that pre-trial detention of the appellants may not be required and that the appeals deserve acceptance.

8. Accordingly, we set aside the impugned judgment and order.

9. The appellants shall be released on bail subject to such terms and conditions as may be imposed by the trial court.

10. In the event there is any breach of the terms and conditions for grant of bail, the trial court shall be at liberty to cancel the bail of the appellants.

11. It is also ordered that the appellants shall diligently attend proceedings of the trial, unless exempted. If they abstain from attending the proceedings without justifiable cause, that could also be seen as breach of the conditions for grant of bail and the trial court will be free to pass appropriate orders.

12. We clarify that the observations made in this order and grant of bail will not be treated as findings on the merits of the case.
13. The appeals are, accordingly, allowed on the aforesaid terms.
14. Pending application(s), if any, shall stand disposed of.

.....J.  
(DIPANKAR DATTA)

.....J.  
(AUGUSTINE GEORGE MASIH)

**New Delhi;  
November 20, 2025.**

ITEM NO.2

COURT NO.9

SECTION II-D

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).14686/2025

[Arising out of impugned final judgment and order dated 07-08-2025 in SBCRMBA No.5378/2025 passed by the High Court of Judicature for Rajasthan at Jaipur]

GULAM FAREED

Petitioner

VERSUS

STATE OF RAJASTHAN

Respondent

I.A. No.274704/2025-EXEMPTION FROM FILING O.T.

I.A. No.236179/2025-EXEMPTION FROM FILING O.T.

WITH

SLP(Crl) No.14292/2025 (II-D)

I.A. No.230368/2025-EXEMPTION FROM FILING O.T.

Date : 20-11-2025 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA  
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) :Mr. Balbir Singh, Sr. Adv.  
Mr. Abhishek Anand, Adv.  
Mr. Darsh Pareek, Adv.  
Mr. Rahul Kumar, Adv.  
Mr. Hridyanand Ojha, Adv.  
Mr. Arjun Singh, Adv.  
Mr. M. P. Devanath, AOR

Mr. Soumya Chakraborty, Sr. Adv.  
Ms. Pratiksha Sharma, Adv.  
Mr. Ankit Acharya, AOR

**Ms. Ritu Chaudhary, Adv.  
Mr. Ayush Jain, Adv.  
Mr. Mukesh Kumar, Adv.**

**For Respondent(s) : Mr. S. Udaya Kumar Sagar, AOR**

**Mr. S. D. Sanjay, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Akshay Amritanshu, Adv.  
Mr. Bhuvan Kapoor, Adv.**

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

1. Leave granted.
2. The appeals are allowed in terms of the signed order.
3. Pending application(s), if any, shall stand disposed of.

**(RASHMI DHYANI PANT)  
ASST. REGISTRAR-CUM-PS**

**(SUDHIR KUMAR SHARMA)  
COURT MASTER (NSH)  
(signed order is placed on the file)**