



ITEM NO.1

COURT NO.1

SECTION II

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).8740/2024

(Arising out of impugned final judgment and order dated 06-03-2024 in SBCRLMIBA No. 548/2024 passed by the High Court of Judicature for Rajasthan at Jaipur)

ASHUTOSH GARG

Petitioner(s)

VERSUS

UNION OF INDIA

Respondent(s)

(FOR ADMISSION and I.R. and IA No.143607/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 26-07-2024 This petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE MANOJ MISRA

For Petitioner(s) Mr. Talwant Singh, Sr. Adv.  
Mr. Snehasish Mukherjee, AOR  
Ms. Anshu Davar, Adv.  
Mr. Sparsh Karnwal, Adv.  
Mr. Pulkit Agarwal, Adv.  
Mr. Arihant Jain, Adv.  
Ms. Chanchal Kaushik, Adv.  
Mr. Bhaskar Malakar, Adv.

For Respondent(s) Mr. Vikramjit Banerjee, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Siddharth Sinha, Adv.  
Mr. Sanjay Kumar Tyagi, Adv.

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

- 1 The petitioner has been denied bail in connection with a complaint registered against him for offences punishable under Section 132(1)(b), (c), (f), (j) and (l) of the Central Goods and Services Tax Act 2017. The allegation is that the petitioner has set up certain fake firms and is involved in a fraud relating to payment of input tax.
- 2 The petitioner was arrested on 2 November 2023 and has been in custody for nearly nine months.
- 3 Notice was issued by this Court on 19 July 2024.
- 4 We have heard Mr Talwant Singh, senior counsel appearing on behalf of the petitioner, and Mr Vikramjit Banerjee, Additional Solicitor General appearing on behalf of the Union of India.
- 5 Bearing in mind that the offence carries a maximum punishment of five years of imprisonment and the period of custody already undergone, we do not consider it appropriate to keep the petitioner languishing in jail any further. The petitioner shall accordingly be released on bail, subject to such terms and conditions as may be imposed by the Trial Court.
- 6 The Special Leave Petition is disposed of.
- 7 Pending application, if any, stands disposed of.

**(SANJAY KUMAR-I)  
ADDITIONAL REGISTRAR**

**(SAROJ KUMARI GAUR)  
ASSISTANT REGISTRAR**