# HIGH COURT OF JUDICATURE FOR RAJASTHAN BENCH AT JAIPUR

JASTHAN HIGH COL

S.B. Criminal Miscellaneous Bail Application No. 7476/2025

Gopal Rawat S/o Shri Praveen, R/o House No. 7, Ganesh Colony, Near Ganesh Temple, Moti Dungri, Jaipur. (Presently Accused Petitioner Is Confined At Central Jail, Jaipur).

----Petitioner

#### Versus

Union Of India, Through Senior Intelligence Officer, Directorate General Of Goods And Services Tax Intelligence, Jaipur Zonal Unit, Jaipur.

----Respondent

For Petitioner(s) : Mr. Pankaj Gupta with Mr. Naman

Yadav

For Respondent(s) : Mr. C.S. Sinha, Standing Counsel for

DGGI with Mr. Dev Yadav

## HON'BLE MR. JUSTICE PRAMIL KUMAR MATHUR

### <u>Order</u>

#### 29/07/2025

- 1. The petitioner has preferred this bail application under Section 483 of BNSS in Complaint No. F.No.DGGI/229/2024/GR-F/O/O ADG-DGGI-ZU-Jaipur for the offence under Sections 132(1) of CGST Act, 2017.
- 2. The allegation against the present petitioner is that his firm M/s VLR Corporation has issued goods-less invoices involving input tax credit of Rs. 7,19,68,871/- without any underlying supply of goods during the period of April, 2018 to March 2025 to 48 beneficiary firms.
- 3. Heard learned counsel for the petitioner, learned Standing counsel for the Department and perused the material available on record.

- 4. Learned counsel for the petitioner submits that the petitioner has falsely been implicated in this case. The charged offence against the petitioner is bailable and compundable upto amount of Rupees five crore under Section 138 of the relevant Act and having maximum punishment of five years and exclusively triable by the Judicial Magistrate. The petitioner has the right to file appeal against the alleged determination of tax. From the perusal of complaint, it is evident that the input tax credit to the tune of Rs. 1,37,27,000/- has been deposited to the concerned authority. The petitioner is behind bars since 2.5.2025. Complaint/charge-sheet has been filed. He again submits that there are no criminal antecedents against the petitioner. Trial will take its own considerable time, therefore, the bail application of the petitioner may be allowed.
- 5. In support of his contentions, he has relied on the following judgments:
  - (1) Vineet Jain Vs. Union of India Cr. Appeal No. 2269/2025 dated 28.4.2025.
  - (2) Sher Singh Shekhawat Vs. Union of India, S.B. Cr. Misc. Bail Appl. No. 16286/2021 decided on 6.10.2021;
  - (3) Ronak Kumar Jain Vs. Union of India, S.B. Cr. Misc. Bail Appl. No. 16083/2021 decided on 4.10.2021;
  - (4) Shailesh Chandra Vs. Union of India & Anr. S.B. Cr. Misc. Bail Appl. No. 15046/2021 decided on 1.10.2021;
  - (5) Praveen Jangir Vs. Union of India, S.B. Cr. Misc. Bail Appl. No. 16092/2021 decided on



#### 4.10.2021;

- (6) Ratnambar Kaushik Vs. Union of India, Special Leave to Appeal (Crl.) No. 10319/2022 decided on 5.12.2022;
- (7) Vishesh Sahal Vs. Union of India, S.B. Cr. Misc. Bail Appl. No. 13658/2021 decided on 6.1.2023;
- (8) Lakshya Agarwal Vs. Union of India & Anr. S.B. Cr. Misc. Bail Appl. No. 20392/2021 decided on 8.3.2022;
- (9) Jitendra Kumar Gupta @ Jitendra Gupta Vs. Union of India, S.B. Cr. Misc. Bail Appl. No. 9590/2023 decided on 3.8.2023;
- (10) Pradeep Kumar Bansal Vs. Union of India S.B. Cr. Misc. Bail Appl. No. 12093/2020 decided on 4.11.2020;
- (11) Ankur Agrawal Vs. Union of India & Anr. S.B. Cr. Misc. Bail Appl. No. 6128/2025 decided on 16.6.2025;
- (12) Parvej Vs. Union of India, S.B. Cr. Misc. Bail Appl. No. 16267/2024 decided on 24.2.2025;
- (13) C. Pradeep Vs. Commissioner of GST & Central Excise Anr Anr., (2021) 19 SCC 547
- 6. Per contra Standing Counsel for DGGI has vehemently opposed the bail application and submitted that the petitioner is found involved in economic offence which is to be dealt with iron hands as such offences affect the economic fabric of the whole country, therefore, the petitioner is not entitled to be released on bail. He supported his contentions by following judgments:

- (1) State of Tamil Nadu Vs. R. Vasanthi Stanley (2016) 1 SCC 376;
- (2) Y.S. Jaganmohan Reddy Vs. CBI (2013) 7 SCC 439
- (3) State of Gujarat Vs. Mohanlal Jitamalji Porwal (1987) 2 SCC 364;
- (4) Nimmagadda Prasad Vs. CBI (2013) 7 SCC 466
- (5) SFIO Vs. Nittin Johari (2019) 9 SCC 165
- (6) Naresh J. Sukhwani Vs. UOI, 1995(4) Suppl. SCC 663
- (7) Surject Singh Chabra Vs. UOI, (1997) 1 SCC 508
- (8) Kalyan Chandra Sarkar Vs. Rajesh Ranjan, (2004) 7 SCC 528
- (9) Lalit Goyal Vs. Union of India, S.B. Cr. Misc. Bail Appl. No. 13042/2021 decided on 7.9.2021
- (10) Lalit Goyal Vs. Union of India, Special Leave to Appeal (Cr.) No. 3509/2022 decided on 26.8.2022
- (11) P.V. Ramana Reddy Vs. Union of India, Writ Petition No. 4764/2019 decided on 18.4.2019
- (12) P.V. Ramana Reddy Vs. Union of India, SLP (Crl.) No. 4430/2019 decided on 27.5.2019.
- 7. The Hon'ble Supreme Court in the case of **Ratnambar Kaushik (supra)** has observed as under:
  - "5. Though allegations and counter allegations are made, at this stage, it would not be necessary for us to advert to the details of the rival contentions, since the matter in any event is at large before the trial court and any observations on merits herein would prejudice the case of the parties, therein. However, for the limited purpose of answering the prayer for the grant of bail, the contentions are taken note of. It is no doubt true, that an allegation is made with regard to the transportation of unmanufactured tobacco and it is alleged that such

procurement of unmanufactured tobacco is for clandestine manufacture and supply of zarda without payment of leviable duties and taxes. Though it is further contended that in the process of the investigation, the transportation of a larger quantity of unmanufactured tobacco weighing about 35,57,450 kgs. is detected, these are all matters to be established based on the evidence, in the trial.

- 6. In considering the application for bail, it is noted that the petitioner was arrested on 21.07.2022 and while in custody, the investigation has been completed and the charge sheet has been filed. Even if it is taken note that the alleged evasion of tax by the petitioner is to the extent as provided under Section 132(1)(I)(i), the punishment provided is, imprisonment which may extend to 5 years and fine. The petitioner has already undergone incarceration for more than four months and completion of trial, in any event, would take some time. Needless to mention that the petitioner if released on bail, is required to adhere to the conditions to be imposed and diligently participate in the trial. Further, in a case of the present nature, the evidence to be tendered by the respondent would essentially documentary and electronic. The ocular evidence will be through official witnesses, due to which there can be no apprehension of tampering, intimidating or influencing. Therefore, keeping all these aspects in perspective, in the facts and circumstances of the present case, we find it proper to grant the prayer made by the petitioner.
- 7. Hence, it is directed that the petitioner be released on bail subject to the conditions to be imposed by the trial Court, which among others, shall also include the condition to direct the petitioner to deposit his passport. Further, such other conditions shall also be imposed by the trial Court to secure the presence of the petitioner to diligently participate in the trial. It is further directed that the petitioner be produced before the trial Court forthwith, to ensure compliance of this order. "

- 8. In the light of the law laid down by the Supreme Court of India in the case of **Ratnambar Kaushik** (supra) and on consideration of the rival submissions and material available on record and deliberating all the facts and circumstances of the case especially the fact that the case is exclusively triable by judicial Magistrate, offence being compundable upto the quantum of amount of Rupees five crorer out of which Rs. 1,37,27,000/- has been deposited to the concerned authority and in absence of any criminal antecedents and the fact that petitioner is in judicial custody since 2.5.2025 and complaint/charge-sheet has been filed but without expressing any opinion on the merits/demerits of the case, I am inclined to grant benefit of bail to the petitioner.
- 9. Accordingly, the bail application under Section 483 B.N.S.S. is allowed and it is ordered that the petitioner- **Gopal Rawat** shall be released on bail on his furnishing a personal bond in the sum of Rs.1,00,000/- with two sureties of Rs.50,000/- each to the satisfaction of the learned trial court for his appearance before that Court on all the dates till conclusion of the trial with a further condition that he shall deposit his passport, if any, with the trial court and not travel aboard without prior permission of the trial court.

(PRAMIL KUMAR MATHUR),J