HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

S.B. Criminal Miscellaneous Bail Application No. 4836/2025

Ankit Bansal S/o Shri Shriniwas, Aged About 33 Years, R/o 187/25, Naya Nagar, Ward No. 24, Sonipat, Haryana. (At Present Lodged In Central Jail Jaipur And In Custody Since 03.06.2025).

----Accused-Petitioner

Versus

Union Of India, Through Directorate Of GST Intelligence (DGGI), Jaipur Zonal Unit, Jaipur Through Its Office At Banasthali Vidhyapith, C-62, Sarojini Marg, Panch Batti, Ashok Nagar, Jaipur, Rajasthan.

----Respondent

For Petitioner(s)	:	Mr. Swadeep Singh Hora with Mr. T.C. Sharma Mr. Dinesh Bishnoi Ms. Varuni Agarwal & Mr. Siddhant Choudhary
For Respondent(s)	:	Mr. Kinshuk Jain, Senior Standing Counsel for DGGI with Mr. Jay Upadhyay

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HON'BLE MR. JUSTICE ANAND SHARMA (V. J.)
Order

RESERVED ON	**:::**	**10.06.2025**
PRONOUNCED ON	**:::**	**18.06.2025**

1. This bail application has been filed by the accused-petitioner under section 483 of BNSS for seeking regular bail in respect of FIR number DGGI/INT/ARM/5/2024–0/OADG/DGGI/JZU–JAIPUR dated 03.06.2024, registered at office of DGGI, JZU, Jaipur for offences punishable under section 132 (10(b)(c)(j) and (l) of Central goods and services tax act 2017.

2. Brief facts which are relevant for the purpose of adjudication of the instant bail application are that officers of the Directorate General of GST intelligence (hereinafter shall be referred as ‘DGGI’), while conducting investigation in relation to a firm, namely M/S Om Sai Traders and Suppliers, it was indicated that

the Firm was engaged in trading of grains by showing exempted supply in monthly GST returns(GSTR–3B) as well as in GSTR – 2A. By analysing the bank accounts, it was observed that transactions from different Firms mainly dealing in trade of scrap was shown in the accounts. Whereas many of such Firms were *Suo motu* cancelled by GST department on account of being fake/non-existent Firms. Fictitious transactions were shown to have taken place from such fake/non-existent firms. During course of investigation, as many as 19 accounts were searched by DGGI, carrying huge transaction amounting to Rs. 1800 crores in last 1–2 years and quite suspiciously there were cash transactions of around 800 crores.

3. While making further searches under Section 67 (2) of the CGST Act, 2017, it was found that one of such non-existent firm, namely M/S Suraj trading company was also actively involved in such fake and sham transactions. While tracing the address of search firm, it was formed that address of one premises belonging to Shri Vivek Garg was given in the record. When statements of Shri Vivek Garg were recorded by DGGI, he informed that he had been working for Shri Rajesh Goyal and Ankit Bansal (petitioner in the instant case). On getting relevant information, on 03.05.2024, DGGI also conducted search at the premises of the accused-petitioner at Sonipat, Haryana, where so many incriminating documents were found. Even statement of wife of the accused-petitioner were recorded, who also admitted that her husband was instrumental in creating fake GST firms.

4. During further searches conducted on 31.05.2024, huge uncounted cash amount to the tune of Rs.2,41,86,000/- was found and seized by DGGI and statements of Shri Rahul Tayal, Pankaj Dayal, Ankit Rao Joshi, Gagan Tayal, Gaurav Jain and Deepak Agarwal were recorded. Cumulative analysis of all such statements was that the accused-petitioner along with one other person was the kingpin of the Gang, who had created and operated various fake firms for the sole purpose of availing and passing on fraudulent ITC to their various clients and involved in rotation of cash through the monetary transactions, ultimately in order to avail fake Input Tax Credit (hereinafter to be referred as ITC).

5. Further investigation in the matter revealed that the accused petitioner along with Shri Rajesh Goyal was involved in creation of at least 353 fake/non-existent firms with an intent to pass on fraudulent ITC and in such process, they issued fake invoices/bills without there being any actual supply of goods/ services. It has been pointed out that during such process fake ITC of hundreds of crores was passed on to various beneficiaries. DGGI also succeeded in unearthing that the accused-petitioner was instrumental in creating and managing fake firms by using identity proof/pan cards belonging to some other persons, who had no knowledge with regard to creation of such Firms.

6. While showing different misdeeds and fake transactions, the DGGI levelled allegation of commission of offences relating to GST evasion against the accused petitioner amounting to around

Rs. 704 crores, which is an offence under section 132(1)(b)(c)(j) and (l) of Central goods and services tax Act, 2017.

7. The accused-petitioner has come out with a case in the instant bail application that on 31.05.2024, when he was in a meeting with some other persons at Haldiram, New Delhi, at around 3:30 PM, various officers of DGGI with the help of local police officers raided at Haldiram, where the petitioners and other persons were sitting and abruptly arrested the petitioner. Even the reason of arrest was not disclosed to the petitioner. Thereafter, they created summons under CGST Act, on providing PAN card by the petitioner, requiring the petitioner to appear in the office of DGGI Jaipur unit on 01.06.2024 at 11 AM and the petitioner was directed to sign the same. However, copy of the summons was not given to him, nor was he allowed to inform to his family/ friends. Then they took the petitioner as well as Shri Rajesh Goyal along with them from Delhi to DGGI office, Jaipur, through one vehicle Innova.

8. Shri S.S. Hora, learned Counsel for the accused-petitioner would submit that although the accused-petitioner was illegally arrested on 31st May 2024, yet he was not produced before the concerning Magistrate within 24 hours of his arrest and in order to validate such unconstitutional act, on papers his arrest has been shown on 3rd June 2024. On 3rd June 2024 itself, the accused-petitioner was produced before the Magistrate alongwith an application for seeking remand of the accused-petitioner, which

was allowed by the concerned Court ignoring the defence put forward by the Petitioner.

9. Learned Counsel for the accused-petitioner would also submit that the accused-petitioner was kept in illegal custody of DGGI Jaipur Zonal Unit from 31st May 2024 to 3rd May 2024 in flagrant violation of section 69 of CGST Act 2017, as well as in violation of provisions of Articles 21 and 22 of the Constitution of India. It has also been submitted that feeling aggrieved the accused-petitioner filed SB Criminal Writ Petition No.1678/2024 before this Court levelling allegation of illegal arrest and challenging the validity of the same, which is still pending before this Court. During the pendency of aforesaid Writ Petition No. 1678/2024, the accused-petitioner filed regular bail application under Section 483 BNNS before the Additional Session Judge No.6, Jaipur Metropolitan-II, who rejected the bail application vide order dated 18th February 2025. Thereafter, the accused-petitioner has approached this Court for seeking bail in the matter.

10. Learned counsel for the accused-petitioner would further submit that maximum punishment prescribed under Section 132 of CGST Act is five years and the alleged offences are triable by Magistrate. He would submit that complaint in the form of charge-sheet has already been filed on 31.07.2024, which denotes that investigation in the matter is complete. Therefore, custodial interrogation is not required from the accused-petitioner, whereas Trial would take considerably long time.

11. Learned counsel has also indicated that co-accused Rajesh Goyal has been enlarged on bail by Coordinate Bench of this Court vide order dated 18.03.2025 passed in S.B. Criminal Misc. Bail Application no. 16113/2025 and claims that case of the accused-petitioner is also similar to Shri Rajesh Goyal.

12. Learned Counsel for the accused-petitioner added that no show cause notice for adjudication under the provisions of CGST Act was given to the accused-petitioner prior to his arrest, hence, in absence of any adjudication, there was no occasion to assume any Tax evasion or wrongfully availing ITC on the part of the accused-petitioner.

13. Learned counsel for the accused-petitioner submits that even compliance of provisions of Section 41A of Cr.P.C. was not made prior to arrest other accused-petitioner; and in the matter of alleged tax evasion arrest should not have been made, more particularly when the accused-petitioner is not involved in commission of any offence.

14. Learned counsel for the accused-petitioner submits that although the accused-petitioner is a law-abiding citizen and an ordinary businessman with no criminal antecedents, yet he has been selectively targeted. Furthermore, the entire case is based on documentary evidence, which is already in the possession of the investigating agency and has already been filed before the trial Court, hence, no further investigation is warranted in the case. The accused-petitioner is said to be cooperating with the authorities and undertakes to remain available for the trial. There

is no likelihood of his absconding; nor of fleeing from the process of justice. Hence, he prayed for enlarging the accused-petitioner on bail.

15. In order to press his submissions, learned counsel for the accused-petitioner has relied upon the judgments delivered by Hon'ble Supreme Court in the cases of **Vineet Jain v/s Union of India** (Criminal Appeal No.2269/2025, decided on 28.04.2025), **Ashutosh Garg v/s Union of India** (SLP (Crl.) No. 8740/2024 decided on 26.07.2024), **Ratnambar Kaushik v/s Union of India (2023) 2 SCC 621, Yash Goyal v/s Union of India** (Criminal Appeal No.2784/2025 decided on 28.06.2024), **Shekhar Prasad Mahto v/s Registrar General** (Writ Petition (Crl.) No. 55/2025, **A.Tajudeen Vs. Union of India (2015) 4 SCC 435, Ayub Khan vs State of Rajasthan, 2024 SCC Online SC 3763** and one order passed by Delhi High Court in the case of **Raman Bhuraia v/s Directorate of Enforcement 2023 SCC Online Del 657**. Learned counsel has also placed reliance upon order dated 04.02.2025 passed by the Coordinate Bench of this Court in the case of **Mahesh Mittal vs Enforcement Direcotrate:**S.B. Criminal Misc. Bail Application No.13676/2024 decided on 04.02.2025.

16. *Per contra*, Shri Kinshuk Jain, learned Sr. Standing Counsel for the GST Department has vehemently opposed the bail application. He submits that the allegation of carrying out arrest against the constitutional provisions, as alleged by the accused-petitioner, are totally misconceived and unfounded. Under CGST

Act, the competent officer has got power to issue summons in order to call any person for giving statements and such statements are admissible in evidence. On the basis of material collected by the DGGI during investigation and searches, it was incumbent upon the officers of DGGI to record statements of the accused-petitioner and accordingly, summons were issued strictly in accordance with the provisions of Act of 2017 for appearing before the Competent Authority. The accused-petitioner appeared before the Authorities, where his statements were recorded by making compliance of all the provisions with regard to recording statements. On the basis of material on record, revealing incriminating facts relating to creation of fake Firms and passing of ITC in illegal manner, duly corroborated by the statements of the Petitioner himself, the Competent Authority under GST Act was satisfied that there were reasons to believe that offence u/s 132 (1) of the Act of 2017 has been committed, which are serious in nature, hence, after following the due process the petitioner was arrested on 3rd June, 2024 duly disclosing him the reasons to arrest. Information with regard to his arrest was also immediately given to the family of accused-petitioner and without wasting any further time, he was immediately produced before the concerned Court alongwith an application for demanding remand of the accused-petitioner, as so many other significant facts and important material were required to be investigated. Remand Application was allowed by the concerned Court.

17. Learned counsel for the DGGI also submitted that alleged validity of arrest proceedings are already under scrutiny of this

Court in the above referred Criminal Writ Petition, where a detailed reply to the writ petition on behalf of DGGI has been filed categorically denying the allegations levelled by the accused-petitioner.

18. Learned Counsel for DGGI also highlighted that the alleged economic offence is of a grave magnitude involving evasion of Rs. 704 Crores, striking at the very core of India’s tax administration. He also emphasized that the fraud was not an isolated event but part of a well-engineered conspiracy to defraud the Government exchequer, thereby undermining the integrity of the indirect tax regime. The accused-petitioner is a pivotal figure in a nexus of interlinked entities created solely to facilitate this large-scale tax evasion.

19. Learned counsel for DGGI further added that prosecution's case, as emerging from the complaint filed by the Department, would specifically point out that the accused-petitioner, through a network of dummy firms and fictitious invoices, orchestrated a tax evasion scheme by generating fake instruments, thereby creating an alleged picture of legitimate transactions with the sole intention of siphoning off statutory tax credit in utter violation of the CGST framework.

20. While drawing indulgence of this court on Section 132 of the CGST Act submits that the aforementioned provision enumerates a series of offences involving fraudulent tax activities. Notably, clause (i) of sub-section (1) provides that in cases where the amount of tax evaded or input tax credit wrongly availed exceeds

Rs.5 crores, the offence is deemed cognizable and non-bailable, as per sub-section (5). Thus, the legislative intent is explicitly clear that the economic offences of a significant magnitude are to be treated with a higher threshold of scrutiny, even at the stage of bail. He further added that the CGST Act, being a fiscal statute, mandates strict compliance in its enforcement and any leniency shown in such grave matters of public finance would encourage other tax evaders also and erode public confidence in institutional mechanisms.

21. Learned counsel for DGGI would also submit that White collar crimes like the present one, though non-violent in nature, are to be treated with seriousness and severity by the Courts due to their far-reaching socio-economic impact.

22. Learned counsel for the DGGI has also submitted that even otherwise bail is a discretionary remedy and apart from other factors like gravity of offences and severity of allegations, conduct of the accused-petitioner is also a significant and indispensable factor at the time of consideration of bail application. While highlighting the aforesaid point, learned counsel has submitted that in the Bail Application, the accused-petitioner has come out with misleading, incomplete and distorted facts. Accused-petitioner has stated in the application, that he is not involved in commission of any other offence, which is factually incorrect and is a deliberate act on the part of the Petitioner to seek relief by keeping this Court in dark. He has indicated that in para L

(page 20) of the instant Bail Application the accused-petitioner has stated as under:

> *"L……..Whereas in the present case of the accused-petitioner is totally innocent, the Petitioner is not involved in commission of any other offence nor has been prosecuted or convicted on earlier occasion……."*

23. Learned Counsel for DGGI has also placed before the Court that much before registration of the case in question against the accused-petitioner, on 23.08.2021, an FIR was lodged against the accused-petitioner bearing Cr. No.3/2021, by the Cyber Crime Office Perambalur for committing an offence under Section 66D of the Information Technology Act, 2000 and Section 420 of IPC. He was arrested and kept in judicial custody for more than 32 days and thereafter, he was enlarged on bail vide order dated 05.09.2022 passed by the Court of Principal District & Sessions Judge, Perambalur in Criminal Misc. Petition No.2037/2022. While referring concealment of the aforesaid Criminal Case by the accused-petitioner in the Bail Application, learned counsel for DGGI would submit that discretionary remedy of bail may not be extended to a person, who has not come out with clean hands before the Court and has mischievously suppressed the relevant fact.

24. While pressing the submissions with regard to questionable conduct of the accused-petitioner, learned counsel for the DGGI has also submitted that during custody of the accused-petitioner and during pendency of the instant bail application, he has audaciously attempted to abscond from the custody and to flee

away from the process of justice. Learned Counsel in order to elaborate his submission in this regard has submitted that on 24.05.2025 certain under trial prisoners, including the accused-petitioner, who were being brought to SMS Hospital, Jaipur from the Central Jail for medical treatment had planned to escape. On receiving this information, when search and necessary enquiry was conducted, it was found from the police guard that the accused-petitioner alongwith other under trial prisoners although arrived at the hospital premises under guard, but had escaped, with the connivance of Four guards and help of his family members. Despite extensive efforts, neither the accused persons nor the police guards accompanying them were located. The police vehicle was traced, but no person was present inside. It was submitted that under the routine procedure, prisoners are brought from Central Jail Jaipur to SMS Hospital for treatment under police guard, and are then returned to jail after treatment. After extensive search and efforts, accused-petitioner was apprehended by Police Station Airport. In this regard, an FIR No. 0076/2025 dated 24.05.2025 was registered with the Police Station, SMS Hospital, Jaipur for committing an offence under Sections 261 and 262 of the Bharatiya Nyaya Sanhita (BNS). In the aforesaid case, apart from the accused-petitioner, four police Guards were also arrested.

25. Learned counsel for DGGI while placing the aforesaid facts, has submitted that the accused-petitioner is an influential person and has misused his power, contacts and other resources, whereby he had made serious attempts to disappear from the

custody during the pendency of the instant Bail application. Hence, looking to his conduct, he is not entitled for Bail and prayed for rejection of the Bail Application.

26. In support of his contentions, learned Counsel for DGGI has relied upon the judgments of Hon'ble Supreme Court in the case of **Y.S. Jagan Mohan Reddy v. CBI, (2013) 7 SCC 439, Nimmagadda Prasad v. CBI, (2013) 7 SCC 466, State of Gujarat v. Mohanlal Jitamalji Porwal, (1987) 2 SCC 364, Serious Fraud Investigation Office v. Nittin Johari, (2019) 9 SCC 165, State of Maharashtra v. Sitaram Popat Vetal(2004) 7 SCC 521, Ash Mohammad v. Shiv Raj Singh & Anr.(2012) 9 SCC 446**.

27. I have carefully heard the rival submissions made at the Bar and considered the record.

28. Bare reading the complaint would reveal that there are serious allegations against the accused-petitioner of creation of at 353 fake/non-existing Firms with an intent to pass on fake ITC on the basis of alleged supply shown in fake invoice and thereby passing on fake ITC to various beneficiaries. Magnitude of such fake ITC and tax evasion is also quite high around Rs. 704 Crores, which is likely to affect the economy to a great extent. Offences alleged against the Petitioners evidently fall within the purview of economic offences.

29. Hon'ble Supreme Court has repeatedly held that economic offences constitute a distinct class of crime. In **Y.S. Jagan Mohan Reddy (supra.)**, the Apex Court observed as under:-

> *"Economic offences having deep-rooted conspiracies and involving huge loss of public funds need to be viewed seriously and considered as grave offences affecting the economy of the country as a whole."*

30. Similarly, in **Nimmagadda Prasad (supra.)**, the Apex Court underscored that economic offences are more serious than ordinary crimes because they involve deliberate design with an eye on personal profit regardless of the consequence to public interest.

31. The Hon'ble Supreme Court in the case of **Rohit Tandon vs Directorate of Enforcement (2018)11 SCC 46**, while following the judgment in the case of **Y.S. Jagan Mohan Reddy (supra.)** categorically held that white-collar crimes are more dangerous to society than ordinary crimes, as they are committed with deliberate calculation, breach of trust, and often result in significant financial loss to the public exchequer. The Court emphasized that such offences are deep-rooted economic conspiracies involving abuse of official positions and must not be treated leniently merely because they are non-violent.

32. In **State of Gujarat Vs. Mohanlal Jitamalji Porwal, (supra.)**, the Apex Court observed that economic offences corrode the fabric of democracy and are committed with cool calculation and deliberate design, and hence, courts must deal with such offences with a firm hand.

33. In **Serious Fraud Investigation Office Vs. Nittin Johari, (supra.)**, the Court reiterated that in white-collar crimes, the larger public interest and economic stability of the nation are at

stake, and the status, influence, or clean antecedents of the accused alone cannot justify the grant of bail.

34. Learned counsel for the accused-petitioner has heavily relied upon the judgment of **Vineet Jain (supra.)** and submits that offence alleged against him are virtually similar as considered in the said case, hence, principles laid down in the aforesaid judgment by the Hon'ble Apex Court are applicable in his case also, therefore, the accused-petitioner is entitled to Bail. In **Vineet Jain v. Union of India (supra.)** Hon'ble Supreme Court has observed as under:

> *"The offences alleged against the appellant are under Clauses (c), (f) and (h) of Section 132(1) of the Central Goods and Services Tax Act, 2017. The maximum sentence is of 5 years with fine. A charge-sheet has been filed. The appellant is in custody for a period of almost 7 months. The case is triable by a Court of a Judicial Magistrate. The sentence is limited and in any case, the prosecution is based on documentary evidence.* ***There are no antecedents.***
>
> *We are surprised to note that in a case like this, the appellant has been denied the benefit of bail at all levels, including the High Court and ultimately, he was forced to approach this Court. These are the cases where in normal course, before the Trial Courts,* **the accused should get bail unless there are some extra ordinary circumstances.** *By setting aside the impugned order dated 24th January, 2025 of the High Court of Judicature for Rajasthan, Bench at Jaipur, we grant bail to the appellant. The appellant shall be immediately produced before the Trial Court and the Trial Court shall enlarge him on bail on appropriate terms and conditions till the*

conclusion of the trial."

(Emphasis supplied)

35. Fair reading of the judgment in the case of **Vineet Jain (supra.)** would reveal that the aforesaid judgment does not confer absolute right of Bail upon an accused facing allegations under CGST Act, despite the offence being triable by Magistrate and the maximum prescribed punishment for such offence is five years. The aforesaid precedent indeed aids in interpreting CGST bail jurisprudence, but it is also clear that its principles apply when "no extraordinary facts" counterbalance the presumption in favour of bail. Two exceptions can apparently be spelt out from the apparent judgment delivered by the Hon'ble Apex Court, which are as under:-

(i) Person having criminal antecedents can be denied bail.

(ii) In a matter involving extraordinary circumstances also, the accused person is not entitled to bail.

36. On examination of High Court Judgment in the case **Vineet Jain**, it would reveal that the allegations against **Vineet Jain** were of tax evasion amounting to Rs. 10.87 Crore and there were no criminal antecedents against him, only therefore, with the above observations bail was admitted by the Hon'ble Supreme Court.

37. When facts of the instant case were examined at the touchstone of the principles laid down in the case of **Vineet Jain (supra.)**, it emerged that there are clear and manifest antecedents against the petitioner (which have been suppressed by the petitioner) and the magnitude of allegations against him is

quite higher, which is crossing more than 700 Crores. Since during the pendency of instant bail application, the accused-petitioner has attempted to abscond, which evidently involves extraordinary circumstances.

38. This Court has also gone through the other judgments cited on behalf of the accused-petitioner in the cases of **Ratnambar Kaushik (supra.), Yash Goyal(supra.), Shekhar Prasad Mahto (supra.), A. Tajudeen (supra.), Ayub Khan(supra.), Aman Bhuraia (supra.) and Mahesh Mittal (supra.)**. However, in all the above cases, there was clear cut distinction on facts and in none of the cases relied upon by the accused-petitioner, there were allegations against the accused regarding concealing the antecedents and of making a serious attempt to abscond from the custody and process of justice. Contention of the Petitioner that co-accused Rajesh Goyal has been enlarged on bail by coordinate Bench of this Court is also of no help to the accused-petitioner, as the facts touching the conduct of the accused in the case of the accused-petitioner and of Rajesh Goyal are altogether different. There are no allegations of having criminal antecedents against Rajesh Goyal, nor has he been facing either the allegations of concealment of facts, or even the allegations of making an attempt to flee away from the custody during bail application. It is axiomatic that the principle of parity is based on the guarantee of positive equality before law enshrined in Article 14 of the Constitution. However, while applying principle of parity in the cases of Bail applications, the court is required to focus on conduct and role of the accused, whose application is under consideration.

As observed and highlighted above, conduct of the petitioner does not confer any right upon him to pray for bail in the instant case.

39. In the instant case, conduct of the accused-petitioner would in itself dis-entitle him from seeking relief of bail, as he has not only suppressed the facts regarding his antecedents, which are evidently having material bearing at the time of consideration of bail, but admittedly he has also made a serious attempt to flee away from the custody during pendency of the instant Bail Application by using his influence and power. Hence, in the light of above possibility of his absconding and influencing the witnesses can not be ruled out.

40. It is a settled position in law that the conduct of the accused is a relevant and significant consideration in deciding a bail application, especially in cases involving economic offences, which are considered grave and affecting public interest at large. The Hon'ble Supreme Court in **State of Maharashtra v. Sitaram Popat Vetal (supra.)**, clearly laid down that apart from the gravity of the offence, the court must also examine the conduct of the accused during investigation and prosecution. Which can certainly provide valuable insight regarding likelihood of the accused to misuse bail.

41. In the case of **Ash Mohammad v. Shiv Raj Singh & Anr. (2012) 9 SCC 446**, the Hon'ble Supreme Court emphasized that conduct of the accused and antecedents are relevant factors for grant/denial of bail.

42. Specifically for economic offences, the Supreme Court in **Y.S. Jagan Mohan Reddy (supra.)**, held that economic offences involving deep-rooted conspiracies and huge loss to the public exchequer require a different approach, and character of the accused, the likelihood of the accused interfering with the investigation or repeating such offences based on their past conduct is a vital consideration.

43. Similarly, in **Nimmagadda Prasad Vs. CBI (supra)**, the Apex Court indicated that economic offences have far-reaching consequences and the accused's behaviour during investigation, including non-cooperation or attempts to delay proceedings, must be assessed while deciding bail.

44. Thus, in economic offences, where the accused is often well resourced and capable of manipulating evidence or evading process, their past and present conduct becomes a crucial factor that cannot be ignored while exercising judicial discretion for bail.

45. Concealment of relevant fact regarding antecedents in itself is a sufficient ground for denying discretionary relief of Bail to the petitioner without even examining merits of entering into the merits of the case. Recently in the case of **Munnesh vs State of Uttar Pradesh**, decided on 03/04/2025 **(2025 SCC online SC 1319)**, Hon'ble Supreme Court has taken non-disclosure of antecedents in Bail Application quite seriously and by treating such non-disclosure as suppression of fact, discretionary relief of Bail has been denied only on this ground.

46. It is no longer *res-integra* that it is necessary to assess the accused's propensity to abscond, at the time of consideration of the bail application. In view of the facts of the instant case, where the petitioner has attempted to abscond, he is not entitled to bail.

47. Needless to mention that where the amount involved runs into hundreds of crores and has serious implications over the economic fabric of the country, it cannot be said to be a routine matter; and hence, quantum is directly relevant in assessing the seriousness of the offence and the necessity of custody. Therefore, when determining bail in economic offences, the magnitude of the siphoned amount is not merely incidental but rather an integral indicator of the severity of the offence, potential influence over witnesses or the system, and the possible adverse impact on public confidence in financial integrity and the rule of law.

48. Accordingly, the bail application filed by the accused-petitioner hereby stands dismissed.

49. However, it is made clear that the observations herein are only for the purpose of adjudication of this bail application and shall not influence the trial proceedings in any manner.

50. Since while rejecting the Bail Application, custody of the accused-petitioner is resultantly continued, the Trial Court is expected to conclude the Trial within a reasonable time, ensuring right of the accused petitioner regarding speedy trial as guaranteed by Article 21 of the Constitution of India.

(ANAND SHARMA (V. J.)),J

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