

**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

S.B. Criminal Miscellaneous Bail Application No. 6128/2025

Ankur Agrawal S/o Late Shri Naresh Chandra, Aged About 38 Years, R/o Plot No. 8, Gram Saray Arjun, Pakka Bagh, Jai Bharat Colony, Itawa, Uttar Pradesh 206001 (At Present Confined At District Jail, Jaipur).

----Petitioner

Versus

1. Union Of India, Through Principal Additional Director General, Directorate Of Goods And Services Tax Intelligence, Jaipur Zonal Unit, C-62, Sarojini Marg, Ashok Nagar, Jaipur, Rajasthan -302001.
2. Intelligence Officer, Directorate Of Goods And Services Tax Intelligence, Jaipur Zonal Unit, C-62, Sarojini Marg, Ashok Nagar, Jaipur, Rajasthan-302001.

----Respondents

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For Petitioner(s)	:	Mr. Sanjay Jhanwar, Sr. Adv. assisted by Mr. Rahul Lakhwani and Mr. Mihir Jhanwar
For Respondent(s)	:	Mr. Kinshuk Jain, Senior Standing Counsel with Mr. Saurav Jain

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**HON'BLE MR. JUSTICE MANEESH SHARMA (V. J.)**

**Order**

**16/06/2025**

1. The instant bail application has been filed under Section 483 Bharatiya Nagarik Suraksha Sanhita, 2023 on behalf of the petitioner, who has been arrested in connection with case No. F. No. DGGI/INV/GST/2764/2023-Gr.C for the offence(s) under Sections 132(1)(a), (e), (f) and (l) read with Section 132(1)(i), 132(iv)(5) of the Central Goods and Services Tax Act, 2017.



**सही प्रतिलिपि**  
प्रशासनिक अधिकारी न्यायिक  
राजस्थान उच्च न्यायालय पीठ,  
जयपुर

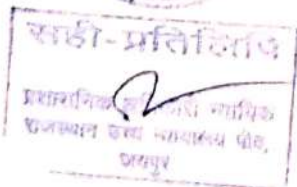
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2. Learned counsel for the petitioner submits that the petitioner has falsely been implicated in this case. The petitioner is in custody since 04.04.2025 and charge-sheet has already been filed against the petitioner on 27.05.2025. Learned counsel for the petitioner submits that maximum punishment which can be awarded is five years. He relied upon the order dated 28.04.2025 passed by the Hon'ble Supreme Court in the matter of **Vineet Jain Vs. Union of India in Criminal Appeal No.2269/2025** where it was held 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 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."



Further, the cases of **Vishal Agarwal Vs. Union of India in Special Leave Petition No.13644/2024 & Ashutosh Garg Vs. Union of India in Special Leave Petition No.8740/2024** and

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**Ratnambar Kaushik Vs. Union of India (2023) 2 SCC 621**

were relied upon.

3. Learned counsel for the petitioner submits that all the witnesses are official witnesses and there is no possibility of influencing the witnesses during the course of the trial. He further submits that looking at the bulky chargesheet, the trial of the case will take considerable time, therefore, further custody of the petitioner would not serve any fruitful purpose, so, the petitioner be released on bail.

4. Learned Senior Standing Counsel have vehemently opposed the submissions made by the learned counsel for the petitioner and submit that the allegations against the petitioner is selling tyres and tyre tubes without issuing invoices/challans. He further submits that the petitioner is selling motorcycle tyres and tubes using invoices meant for cycles. He further submits that the petitioner sold tyres and tubes and prices lower than their values. Tax evasion in the present case amounts to Rs.8.75 crore, therefore, the petitioner shall not be released on bail. He relies upon the judgments passed by the Hon'ble Supreme Court reported in **Y.S. Jaganmohan Reddy Vs. CBI 2013(7) SCC 439** as well as **Nimmagadda Prasad Vs. CBI, 2013(7) 466** and also relied upon the judgment passed by the Hon'ble Supreme Court in the matter of **Special Leave to Appeal (Crl.) No.13322/2024, Ashish Goyal Vs. Union of India** and judgment passed by co-ordinate Bench of this Hon'ble High Court under **Dheeraaj Singhal Vs. Union of India, S.B. Criminal Misc. Bail Application No.3486/2024.**



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5. Heard and perused the material available on record.

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6. Further, with regard to the judgments relied upon by the learned counsel for the respondent, **Y.S. Jaganmohan Reddy Vs. CBI (Supra)**, **Nimmagadda Prasad Vs. CBI (Supra)**, **Ashish Goyal Vs. Union of India (Supra)** and **Dheeraj Singhal Vs. Union of India (Supra)**, there is no quarrel on the legal proposition laid down therein, but the said judgments are distinguishable on facts.

7. Taking into consideration the facts and circumstances of the case and the precedents of the Hon'ble Supreme Court in the matter of **Vineet Jain (supra)**, **Vishal Agarwal (Supra)**, **Ashutosh Garg (Supra)** & **Ratnambar Kaushik (Supra)** and considering the fact that petitioner is in judicial custody since 04.04.2025, and that the charge-sheet has been filed against the petitioner on 27.05.2025. Even if it is taken note that the alleged evasion of tax by the petitioner is to the extent as provided under Section 132, the punishment provided is, imprisonment which may extent to five years and fine. The petitioner has already undergone incarceration of almost two and half months and completion of trial, any event, would take some time. Further, in a case of the present nature, the evidence to be tendered by the respondent would essentially be documentary and electronic. The ocular evidence will be through official witnesses, due to which there can be no apprehension of tampering, intimidating or influencing. The trial of the case may take considerable time.

8. Taking into consideration the judgment of Hon'ble Supreme Court in the case of **Vineet Jain (Supra)**, the arguments advanced by the learned counsel for both the parties and overall facts and circumstances of the case that the present petitioner is



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in custody since 04.04.2025. The petitioner is suffering from age related issues. Charge-sheet has already been filed against the petitioner. Without expressing anything on the merits/demerits of the case, I deem it just and proper to enlarge the petitioner on bail.

9. Accordingly, the bail application under Section 483 BNSS is allowed and it is ordered that the petitioner **Ankur Agrawal S/o Late Shri Naresh Chandra**, shall be enlarged on bail provided he furnishes a personal bond in the sum of Rs.5,00,000/- along with two sureties of the like amount to the satisfaction of the trial Court. That apart, the petitioner shall also follow the conditions as under:

(i). He shall not leave the country without prior permission of the Court.

(ii). He shall deposit the passport before the concerned Authority.

(iii). He shall co-operate in the trial and shall attend each and every date of hearing in the trial, until and unless his presence is exempted by the trial Court.

(iv). In case, the above conditions are not complied by the petitioner, thus the respondent prosecution shall be free to move for cancellation bail application.

Keshav/Lakshya/119



  
(MANEESH SHARMA(V. J.)),J



16/6/25