

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



S.B. Criminal Miscellaneous Bail Application No. 8842/2025

Sunil Agarwal S/o Shri Ramprakash Agarwal, Aged About 52 Years, R/o House No. 198/34, Netaji Subhash Park, Janta Colony, Rohtak, Haryana (At Present Lodged In Central Jail, Jaipur).

----Petitioner

Versus

Union Of India, Through PP

----Respondent

For Petitioner(s) : Mr. Sneh Deep Khyaliya with
Mr. Siddarth Sharma,
Mr. Himanshu Choudhary &
Mr. Deepak Choudhary

For Respondent(s) : Mr. Kinshuk Jain, Senior Standing
Counsel for DGGI

HON'BLE MR. JUSTICE ANIL KUMAR UPMAN

Order

31/07/2025

1. The instant bail application has been filed under Section 483 of BNSS on behalf of the petitioner, who has been arrested in connection with Case No. DGGI/INV/GST/2563/2022-Gr.-F-O/o ADG-DGGI-ZU-Jaipur registered at learned Special Court Additional Chief Metropolitan Judicial Magistrate (Economic Offence) Jaipur Metropolitan, Jaipur for the offence under Section(s) 132(1) of the Central Goods and Services Tax Act, 2017 (for brevity "the Act of 2017").

2. Learned counsel for the petitioner submits that petitioner has falsely been implicated in this case. Counsel submits that alleged offence is triable by Magistrate for which maximum term of

sentence is five years. Counsel submits that bald allegations have been levelled against the petitioner that he was involved in wrongfully obtaining Rs.15,31,11,083/- Input Tax Credit. Counsel submits that complainant has alleged that petitioner has availed Input Tax Credit of Rs.15,31,11,083/-, merely by receiving invoices from other companies without getting any actual goods. Counsel submits that it has been alleged by the Department that invoices have been issued by companies wherein petitioner is a Director and one such invoice has been issued to M/s Kaizen Organics wherein Input Tax Credit of Rs.16,76,18,863/- has been availed without actually supplying the goods. It is submitted that Department has attributed both these amounts i.e. Rs.15,31,11,083/- and Rs.16,76,18,863/- to the companies wherein petitioner is one of the Directors. Counsel submits that petitioner has been arrested after 30 months of registration of complaint. Counsel submits that other co-accused namely- Vikas Bajoria has been granted benefit of bail by co-ordinate Bench of this Court vide order dated 06.01.2023. He further places reliance upon the order passed by Hon'ble Supreme Court on 28.04.2025 in Criminal Appeal No. 2269 of 2025 (Arising out of SLP (Criminal) No. 4349 of 2025) titled as '**Vineet Jain versus Union of India**' wherein in identical matter it has been observed that the accused should get bail unless there are some extra ordinary circumstances. Counsel submits that there are no criminal antecedents against the petitioner. Counsel further submits that complaint has already been submitted against the petitioner and trial will take considering time in its conclusion as case is still

pending for recording the pre-charge evidence. It is contended that petitioner is in custody since 15.05.2025 and further custody of the petitioner would not serve any fruitful purpose.

3. Per contra, learned counsel for the respondent, opposing the prayer submits that deposition of the evaded tax is itself evident of the culpability of the petitioner. Learned counsel submits that the economic offence constitutes a class in itself and the petitioner does not deserve indulgence of bail. He, relying upon following judgments, prayed for dismissal of the bail application.

1. Nimmagadda Prasad vs. Central Bureau of Investigation: Criminal Appeal No.728/2013 (arising out of S.L.P. (Crl.) No.9706/2012, dated 09.05.2013,

2. Ram Narain Popli vs. Central Bureau of Investigation: Appeal (Crl.) No.1097/1999, dated 14.01.2003,

3. Serious Fraud Investigation Office vs. Nittin Johari & Anr.: Criminal Appeal No.1381/2019 (@ S.L.P. (Crl.) No.7437/2019, dated 12.09.2019,

4. P.V. Ramana Reddy vs. Union of India & Ors.: Petition for Special Leave to Appeal (Crl.) No.4430/2019, dated 27.05.2019 and

5. State of Gujarat vs. Mohanlal Jitamalji Porwal: AIR 1987 SC 1321.

4. I have considered the contentions.

5. Having regard to the totality of the facts and circumstances of the case; considering the arguments advanced by learned counsel for the parties, especially considering the fact that alleged offence is triable by Magistrate for which maximum term of

sentence is five years, co-accused Vikas Bajoria has been granted benefit of bail by co-ordinate Bench of this Court long back, complainant has already been submitted as also considering the observation made by Hon'ble Supreme Court in the case of **Vineet Jain (Supra)** and trial will take considerable time in its conclusion as well as looking to the period of custody, but without commenting anything on the merits/demerits of the case, I deem it fit and proper to allow this bail application.

6. This bail application is accordingly allowed and it is directed that accused-petitioner -**Sunil Agarwal S/o Shri Ramprakash Agarwal** shall be released on bail provided he furnishes a personal bond in the sum of Rs.50,000/- (Rupees Fifty Thousand only) together with two sureties in the sum of Rs.25,000/- (Rupees Twenty Five Thousand only) each to the satisfaction of the learned Trial Court with the stipulation that he shall appear before that Court and any court to which the matter is transferred, on all subsequent dates of hearing and as and when called upon to do so.

7. The observations made hereinabove are only for decision of the instant bail application and would not have any impact on the trial of the case in any manner.

(ANIL KUMAR UPMAN),J