RAJASTHAN HIGH COURT
सत्यमेव जयते

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

S.B. Criminal Miscellaneous Bail Application No. 14090/2026
CNR: RJHC020867662026 | URN: CRLMB / 26021U / 2026

Rajasthan High Court
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Rajendra Yadav S/o Shri Shiv Narayan Yadav, Aged About 43 Years, R/o Barna Mod, Barna, Amer, Jahota, Radhakishanpura, Jaipur, Rajasthan 303701. (Presently Confined In Judicial Custody At Central Jail, Jaipur)

----Petitioner

Versus

The Directorate General Of Gst Intelligence (Dggi), Jaipur Zonal Unit, Jaipur Office At C-62, Sarojini Marg, C-Scheme, Jaipur, Rajasthan. 302001,

----Respondent

For Petitioner(s)	:	Mr. Devkrishna Purohit, Adv. with Mr. Chitransh Mathur, Adv. Mr. Narendra Kumar, Adv.
For Respondent(s)	:	Mr. Kinshuk Jain, Adv. for DGGI Mr. Sourabh Jain, Adv.

HON'BLE MR. JUSTICE ANIL KUMAR UPMAN

Order

08/10/2026

1. This bail application under Section 483 of BNSS has been filed on behalf of the petitioner, who has been arrested in connection with F.No. DGGI/INV/GST/286/2026-GrF-O/o, registered by the Additional Director General, DGGI, Zonal Unit, Jaipur for offence punishable under Section 132(1)(a)(f)(h) read with Sections 132(1)(i) and 132(5) of the Central Goods and Services Tax Act, 2017.

2. It is contended by learned counsel for the petitioner that the petitioner has not committed any offence and has falsely been implicated in this case. Counsel submits that the respondent-

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department has not produced any independent and concrete evidence which prima facie proves the involvement of the petitioner in the alleged offence and the entire case rests on documentary and electronic evidence which is already in possession of the department. Counsel submits that no further investigation or seizure is pending against the petitioner. It is submitted that co-accused has already been granted benefit of bail by Coordinate Bench of this Court. Counsel further submits that the alleged offences are triable by Magistrate and maximum punishment for the alleged offences is five years. It is submitted that a complaint has already been submitted against the petitioner and the trial is likely to take considerable time in its conclusion. Counsel submits that the petitioner is in custody since 01.08.2026 and further custody of the petitioner would not serve any fruitful purpose. Counsel submits that the petitioner is permanent resident of Jaipur, Rajasthan and he is ready and willing to furnish bail bonds as may be directed by this Court.

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3. To buttress his contentions, counsel has placed reliance upon the following judgments/orders:-

1. Ratnamar Kaushik versus Union of India, reported in (2023) 2 SCC 621;
2. Vineet Jain versus Union of India, reported in (2025) SCC Online SC 2331;
3. Ashutosh Garg versus Union of India, reported in (2024) SCC Online SC 5804;
4. Krishan Damani versus State of West Bengal, arising out of SLP (Crl.) No.954/2024;

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5. Abdulmajid Abdulsattar Memon versus State of Gujarat, reported in 2015 SCC OnLine Guj 6008.

4. Learned counsel appearing for DGGI opposes the submissions advanced on behalf of the petitioner. It is submitted that the case involves a significant revenue evasion, which may adversely affect the national economy. It is submitted that the investigation is ongoing and if the petitioner is released on bail, he is likely to influence the investigation. It is submitted that this is not the first complaint against the petitioner as on an earlier occasion, separate adjudication proceedings were initiated against the petitioner for recovery of tax amounting to Rs.1,27,92,566/-. The said proceedings were assailed by the petitioner before the Hon'ble Supreme Court by way of filing Writ Petition (Criminal) No.179/2024, wherein vide order dated 19.04.2024, interim protection was granted to the petitioner directing him to join the investigation and cooperate with the Adjudicating Authority. Counsel submits that vide order dated 10.03.2026, the Adjudicating Authority has concluded that the petitioner has wrongly availed and utilized input tax credit of Rs.1,27,92,566/-. It has also been observed by the Adjudicating Authority that summons dated 20.08.2025, 29.08.2025 and 12.09.2025 were issued to the petitioner, which were not complied with. Counsel submits that such deliberate non-appearance and non-cooperation during the investigation before the Adjudicating Authority shows the conduct of the petitioner.

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5. Learned counsel for DGGI submits that in the present case as well the petitioner has allegedly evaded GST amounting to Rs.25,79,53,729/-. Counsel submits that in this case also the petitioner had been summoned by the Senior Intelligence Officer, DGGI, Jaipur on five occasions i.e., 14.03.2026, 18.03.2026, 25.03.2026, 02.04.2026 and 16.04.2026 but he did not appear. It is submitted that as far as co-accused of this case is concerned, his case is on totally different footing as there was allegation against him of transporting the goods and he was not under liability to pay the GST. Counsel thus, prays that looking to the nature and gravity of offence, benefit of bail may not be extended to the petitioner. Counsel has placed reliance upon the order passed by the Hon'ble Supreme Court in the case of **Umang Garg versus Union of India**, arising out of **Special Leave to Appeal (Crl.) No.10719/2026**, decided on 03.08.2026.

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6. I have considered the contentions.

7. As per the case diary, in the present case, the petitioner is alleged to have transported approximately 7,201.529 metric tonnes of lead ingots, valued at about Rs.1,43,30,76,271/-, without the requisite tax invoices, resulting in alleged GST evasion of about Rs.25,79,53,729/-. The petitioner's statement recorded under the Act is stated to contain an admission in this regard. The case diary further contains details of the transportation of the goods, as derived from WhatsApp chats and PDF files. It is also alleged that the petitioner failed to appear despite summons being issued to him on five different dates. The investigation is still in

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progress and the amount of alleged tax evasion may increase as the investigation proceeds.

8. It is pertinent to note that separate proceedings were also initiated against the petitioner in connection with another matter involving alleged tax evasion, in relation to which he approached the Hon'ble Supreme Court by filing Writ Petition(s) (Criminal) No(s).179/2024. Vide order dated 19.04.2024, the Hon'ble Supreme Court granted interim protection to the petitioner, subject to the direction that he would join and cooperate with the investigation. However, despite the said direction, the petitioner neither joined the investigation nor cooperated with the authorities. Further, order passed by the Assessing Authority would show that despite issuance of summons, the petitioner failed to appear before the concerned authority. Such conduct indicates a disregard for the directions issued by the Hon'ble Supreme Court.

9. In the case of **Umang Jain (Supra)**, the Hon'ble Supreme Court declined to grant the benefit of bail to the accused, after taking into consideration the fact that another case of a similar nature had been registered against him. In the present case as well, separate proceedings appear to have been initiated against the petitioner in relation to another alleged instance of tax evasion, wherein the Assessing Authority has held that the petitioner had wrongly availed and utilized Input Tax Credit amounting to Rs.1,27,92,566/-.

10. Having regard to the totality of the facts and circumstances of the case; considering the arguments advanced at bar, especially

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considering the material available on record, as also considering the fact that despite being granted interim protection by the Hon'ble Supreme Court, the petitioner failed to appear before the concerned authority, so also the fact that the investigation is ongoing as well as looking to the nature and gravity of the alleged offence and the amount of the alleged tax evasion, but without commenting anything on the merits/demerits of the case, this Court is not inclined to enlarge the petitioner on bail.

11. Accordingly, this bail application stands dismissed.

12. Since, petitioner is facing magisterial trial, he would be at liberty to renew the prayer for bail before the learned trial Court under Section 480(6) of BNSS (Corresponding to Section 437(6) of Cr.PC), if trial is not completed within a period of 60 days from the first date fixed for recording the testimony of prosecution witnesses.

13. 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

47/Manoj Solanki

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