



JUDGEMENT

Bail Should Not Be Denied in GST Offences Under Section 132 Without Special Circumstances

Issued By:	Hon Supreme Court
In Case Of:	M/s. Vineet Jain
Order No:	SLP (Criminal) No. 4349/2025
Order Date:	28 th April 2025

FACTS & OBSERVATIONS

- Appellant Vineet Jain was denied bail by the Rajasthan High Court in a matter involving alleged offences under Section 132(1)(c), (f), and (h) of the CGST Act.
- Charges pertain to tax evasion through non-issuance of invoices, issuing fake invoices without supply, and fraudulent ITC claims.
- The maximum sentence for these offences is 5 years with fine; the case is triable by a Court of a Judicial Magistrate.
- A charge sheet was filed; the appellant had remained in custody for nearly 7 months and had no previous criminal antecedents.

JUDGEMENT

- The Supreme Court observed that the prosecution's case relied primarily on documentary evidence, reducing risk of tampering or witness influence.
- It emphasized the absence of extraordinary circumstances that would justify continued detention during trial.
- The Supreme Court expressed concern over the denial of bail at all previous stages, including by the High Court.
- Setting aside the High Court's order, the Supreme Court granted bail and directed the Trial Court to release the appellant on appropriate terms.

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