



SLP(Crl.) Nos.7344-7345/2026

ITEM NO.11 COURT NO.9 SECTION II-B

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Crl.)
Nos. 7344-7345/2026

[Arising out of impugned final judgment and order dated 15-12-2025 in CRM-M No. 47385/2025 09-03-2026 in CRM No. 9168/2026 in CRM-M No. 47385/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

BALDEEP SINGH SAPRA Petitioner(s)

VERSUS

STATE (DIRECTORATE GENERAL OF
GST INTELLIGENCE) CHANDIGARH Respondent(s)

(IA No. 116687/2026 - CONDONATION OF DELAY IN
FILING

IA No. 116690/2026 - EXEMPTION FROM FILING C/C OF
THE IMPUGNED JUDGMENT)

Date : 15-05-2026 These matters were called on for
hearing today.

CORAM : HON'BLE MR. JUSTICE PANKAJ MITHAL
HON'BLE MR. JUSTICE S.V.N. BHATTI

For Petitioner(s) :Mr. P. S. Patwalia, Sr. Adv.
Ms. Garima Bajaj, AOR
Mr. Gauravjit Patwalia, Adv.

For Respondent(s) :Mr. Devendra Pal Singh, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Sanjay Kumar Tyagi, Adv.

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Mr. Rajan Kumar Chourasia, Adv.
Mr. Santosh Kumar, Adv.
Ms. Vidhi Gupta, Adv.
Mr. Digvijay Singh, Adv.

UPON hearing the counsel the Court made the
following
O R D E R

1. Heard learned counsel for the parties.
2. Petitioner is involved in a case in connection with the commission of offence punishable under Sections 132(1) (b)(c)(i) read with Sections 132(1)(i) and 135 (5) of the Central Goods and Services Tax Act, 2017 (for short 'the Act').
3. The petitioner was arrested in connection with the aforesaid act of fraudulently availing Input Tax Credit and was granted bail by the order impugned dated 15th December, 2025, but subject to one of the conditions that he shall submit security bond equal to the amount being claimed by the complainant as tax and penalty.

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4. The submission is that the aforesaid condition is onerous and vague inasmuch as the tax and penalty amount has not yet been determined.

5. Learned senior counsel appearing for the petitioner has handed over a short affidavit of the mother of the petitioner disclosing the entire assets of the family. We accept the affidavit on record.

6. In the aforesaid facts and circumstances of the case, we are of the opinion that the condition imposed is onerous/vague and cannot be given effect to. However, we direct that the petitioner would furnish the security of the assets disclosed in the affidavit in place of the condition of submitting a security bond equal to the amount of tax and penalty.

7. Subject to the petitioner furnishing the security of the assets as disclosed in the affidavit he shall be released on bail without insisting for complying with the condition 42(C)

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of the impugned bail order.

8. Special Leave Petitions are disposed of accordingly. Pending application(s), if any, shall stand disposed of.

**(PRIYANKA MALIK)
SENIOR PERSONAL ASSISTANT**

**(NIDHI MATHUR)
COURT MASTER (NSH)**