IN THE SUPREME COURT OF INDIA

CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPEAL NO. OF 2026
(Arising out of SLP (Crl.) No. 5522 of 2026)

STATE OF CHHATTISGARH **Appellant (s)**

VERSUS

AMAN SINGH **Respondent(s)**

O R D E R

1) Leave granted.

2) The State has preferred this appeal assailing order dated 05.08.2025 passed by the High Court[1] allowing MCRCA No. 919 of 2025 preferred by the respondent herein and granting him anticipatory bail in relation to summons issued under Section 70 of the Chhattisgarh State Goods and Services Tax Act, 2017(hereinafter referred to as 'CGST Act'), by the Office of the Commissioner of State Tax,

1 High Court of Chhattisgarh at Bilaspur

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Chhattisgarh, for the offence punishable under Section 132 of the CGST Act.

3) We find that the allegation of suspicious transactions with 13 high-risk suppliers, including availing fraudulent Input Tax Credit of Rs. 11,08,79,628/- without actual supply any goods, has been alleged in the present case, to which entries would be relevant along with records of books of accounts.

4) During the course of the hearing, it was informed that the respondent is already in custody in another case.

5) After hearing learned counsel for the parties at length and in the peculiar facts and circumstances of this case, in our view, granting of pre-arrest bail for the reasons as stated in the impugned order by the High Court is not justified. Accordingly, the impugned order granting anticipatory bail stands set aside.

6) The respondent be taken into custody in present case as well, and subjected to custodial interrogation, as contended, for the purpose of

ascertaining the truth and to supply of the document.

7) We make it clear that the setting aside of the order of anticipatory bail would not come in the way in case the respondent applies for grant of regular bail.

8) The criminal appeal is, accordingly, allowed. Pending application(s), if any, shall stand disposed of.

……., J.
[J.K. MAHESHWARI]

……., J.
[ATUL S. CHANDURKAR]

New Delhi;
May 26, 2026.

ITEM NO.1 COURT NO.3 SECTION II-C

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Crl.) No. 5522/2026

[Arising out of impugned final judgment and order dated 05-08-2025 in MCRCA No. 919/2025 passed by the High Court of Chhattisgarh at Bilaspur]

STATE OF CHHATTISGARH Petitioner(s)

VERSUS

AMAN SINGH Respondent(s)

(IA No. 84003/2026 - CONDONATION OF DELAY IN FILING and IA No. 83996/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 84000/2026 - EXEMPTION FROM FILING O.T.)

Date : 26-05-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.K. MAHESHWARI
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) :
Mr. Apoorv Shukla, AOR
Ms. Prabhleen A. Shukla, Adv.
Ms. Ilashri Gaur, Adv.

For Respondent(s) :
Mr. Aftab Ali Khan, AOR

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

1) Leave granted.

2) The criminal appeal allowed in terms of the signed order. Pending application(s), if any, shall stand disposed of.

(NIDHI AHUJA) (NAND KISHOR)
DEPUTY REGISTRAR ASSISTANT REGISTRAR
[Signed order is placed on the file.]

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