IN THE SUPREME COURT OF INDIA
CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPEAL NO. 3339 OF 2026
(@ SPECIAL LEAVE PETITION (CRIMINAL) NO.11331/2026)

ANKIT JOHRI & ANR. APPELLANT(S)

VERSUS

STATE OF U.P. RESPONDENT(S)

ORDER

1. We have heard learned counsel for the appellant(s) and learned counsel for the respondent-State of Uttar Pradesh.

2. Leave granted.

3. Appellant(s) have been arrested in connection with Case Crime No.296 of 2025 registered at Police Station-Jaswant Nagar, District- Etawah, Uttar Pradesh under Sections 61(2), 3(5), 340(2), 336(3), 338 and 318(4) of Bharatiya Nyaya Sanhita, 2023 (in short 'BNS').

4. Allegation against the appellant(s) is that they had created fictitious supply invoices and thereby enabled availing of fake input tax credit.

5. Appellant(s) were arrested on 03.02.2026 and since then, they are in custody. The High Court, vide the

impugned order dated 16.04.2026, declined to release the appellant(s) on bail.

6. Aggrieved thereby, the related Special Leave Petition came to be filed. This Court vide order dated 18.06.2026 had issued notice.

7. One of the contentions raised before the High Court on behalf of the appellant(s) was that the accusations against the appellant(s) falls squarely within the realm of Section 132 of the Uttar Pradesh Goods and Services Tax Act, 2017. If that is the position, then the provisions of Sections 69, 132, 134, 135 and 138 of the said Act would be attracted. Consequently, provisions of the BNS cannot be invoked.

8. The High Court did not accept the aforesaid contention.

9. In the hearing today, while learned counsel for the appellant(s) sought for bail on the ground that they have already served more than five months of incarceration with investigation complete and charge sheet filed, therefore bail should be granted to them, learned counsel for the respondent-State of Uttar Pradesh submitted that the Court may consider passing appropriate order.

10. We leave this question open to be taken up in an appropriate proceeding. The question is when Sections 69, 132, 134, 135 and 138 of the Uttar Pradesh Goods and Services Tax Act, 2017 or for that matter, the Central Goods and Services Tax Act, 2017 lay down a particular

procedure for arrest and prosecution, the same being a special legislation, can an accused be proceeded against under provisions of a general law, be it the Indian Penal Code, 1860 or the BNS. We leave this aspect to be considered in an appropriate proceeding.

11. Insofar as the present case is concerned, having regard to the period of detention undergone and the fact that the investigation is complete, the impugned order dated 16.04.2026 passed by the High Court is set aside.

12. Consequently, we direct that the appellant(s) shall be produced before the concerned Magistrate within a maximum period of 07 days from today, whereafter they shall be released on bail on such terms and conditions as may be deemed appropriate.

13. Accordingly, the Criminal Appeal is allowed.

14. Pending application(s), if any, shall stand disposed of.

……………………………………………………...J.

[UJJAL BHUYAN]

……………………………………………………...J.

[ATUL S. CHANDURKAR]

NEW DELHI;
22nd JULY, 2026.
AK

ITEM NO.16 COURT NO.14 SECTION II

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(s). 11331/2026

[Arising out of impugned final judgment and order dated 16-04-2026 in CRLMBA No. 10225/2026 passed by the High Court of Judicature at Allahabad, Lucknow Bench]

ANKIT JOHRI & ANR. Petitioner(s)

VERSUS

STATE OF U.P. Respondent(s)

(IA No. 179398/2026 - EXEMPTION FROM FILING O.T.
IA No. 179789/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 22-07-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s): Mr. Mushtaque Ahmad, Adv.
Mr. Satchidanand Tiwari, Adv.
Mr. Naveen Giri, Adv.
Mr. Amit Trivedi, Adv.
Mr. Deepanshu Mishra, Adv.
Mr. Vinay Kumar Sharma, Adv.
Mr. Ramjee Pandey, AOR

For Respondent(s): Mr. Ankit Goel, AOR
Mr. Mayank Tiwari, Adv.
Mr. Yasharth Kant, Adv.
Ms. Shweta Yadav, Adv.

UPON hearing the counsel the Court made the following

O R D E R

1. Leave granted.

2. The Criminal Appeal is allowed in terms of the signed order placed on file.

3. Pending application(s), if any, shall stand disposed of.

(ABHINAV KUMAR) (CHETNA BALOONI)
COURT MASTER (SH) COURT MASTER (NSH)