ITEM NO.12 COURT NO.6 SECTION II-D

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

Petition for Special Leave to Appeal (Crl.) No.15569/2026

[Arising out of impugned final judgment and order dated 12-08-2026 in CRLMB No. 10949/2026 passed by the High Court of Judicature for Rajasthan at Jaipur]

MAHESH CHAND GUPTA Petitioner(s)

VERSUS

STATE OF RAJASTHAN Respondent(s)

FOR ADMISSION
IA No. 250171/2026 - EXEMPTION FROM FILING O.T.
IA No. 252546/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 25-08-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mr. Naveen Pahwa, Sr. Adv.
Mr. H. D. Thanvi, Adv.
Mr. Vikram Gogra, Adv.
Mr. Vaibhav Gogra, Adv.
Mr. Nikhil Kumar Singh, Adv.
Mr. Kshitish Bikarmia, Adv.

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Mr. Harshit Kumar, Adv.
Mr. Rishi Matoliya, AOR

For Respondent(s) : Mr. Kshitij Mittal, Adv.
Mr. S. Udaya Kumar Sagar, AOR

UPON hearing the counsel the Court made the following

O R D E R

1. The petitioner has been successively denied bail by the High Court and the concerned lower courts in connection with FIR No.AC-I/A/EW-II/2026-27/17 registered against the petitioner for offences punishable under Sections 132(1)(a) r/w 132(1)(i) and 132(5) of the Rajasthan Goods and Services Act, 2017.
2. The petitioner was arrested on 02.06.2026 and has been in custody for a period of 2 months and 24 days. Charge-sheet in connection with the complaint was filed on 30.07.2026.
3. The allegation levelled against the petitioner is that, during the financial years 2022-23, 2023-24 and 2024-25, the petitioner, who was engaged in the sale of dry fruits, willfully omitted to record the sale and purchase of several transactions in the books of accounts and issued no tax invoices thereof. Tax evasion to the tune of

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Rs.55,06,20,882/- (Rupees Fifty-five crores Six lakhs Eight hundred and Eighty-two rupees only) is alleged to have been committed by the petitioner.

4. **The counsel for the petitioner submits that the petitioner does not have any past antecedents of any crime and that charge sheet in connection with the offence has been filed warranting bail for the petitioner.**

5. **On a *prima facie* consideration of the material on record, we are of the opinion that the petitioner can be released on bail, as charge sheet has been filed and no further custodial interrogation of the petitioner is required.**

6. **We order that the petitioner be released on bail; subject to terms and conditions that the Additional Chief Judicial Magistrate (Economic Offences), Jaipur Metropolitan-II (Jurisdictional court) may deem fit and appropriate to impose. We further direct the petitioner to appear before the jurisdictional court within two weeks' time.**

7. **With the above directions, the Special Leave Petition is disposed of.**

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8. **Pending application(s), if any, shall also stand disposed of.**

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

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