IN THE SUPREME COURT OF INDIA

CRIMINAL ORIGINAL JURISDICTION

WRIT PETITION (CRIMINAL) NO.33/2025

VIKAS JINDAL **PETITIONER(S)**

VERSUS

UNION OF INDIA & ORS. **RESPONDENT(S)**

O R D E R

1. Even on the second call, there is no appearance on behalf of the petitioner.

2. The petitioner has filed the present writ petition before this Court, seeking a declaration that Sections 69 and 70(1) of the Central Goods and Services Tax Act, 2017, are unconstitutional.

3. Mr. S. Dwarakanath, learned Additional Solicitor General appearing for the respondents, at the outset, has drawn the attention of this Court to the judgment delivered in *Radhika Agarwal v. Union of India and Others*, (2025) 6 SCC 545. In paragraph 79 of the aforesaid judgment, this Court has rejected the challenge to the vires of Sections 69 and 70 of the CGST Act. Paragraph 79 reads as under:

> ***"79. Thus, a penalty or prosecution mechanism for the levy and collection of GST, and for checking its evasion, is a permissible exercise of legislative power. The GST Acts, in pith and substance, pertain to Article 246-A of the Constitution and the powers to summon, arrest and prosecute are ancillary and***

incidental to the power to levy and collect goods and services tax. In view of the aforesaid, the vires challenge to Section 69 and 70 of the CGST Act must fail and is accordingly rejected."

4. In light of the aforesaid judgment, no further orders are required in the present writ petition. The same is accordingly dismissed.

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

.....J.
[SATISH CHANDRA SHARMA]

.....J.
[NONGMEIKAPAM KOTISWAR SINGH]

New Delhi;
August 13, 2026.

ITEM NO.28 COURT NO.17 SECTION X

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

WRIT PETITION(S)(CRIMINAL) NO(S). 33/2025

VIKAS JINDAL PETITIONER(S)

VERSUS

UNION OF INDIA & ORS. RESPONDENT(S)

(IA No. 13902/2025 - EX-PARTE AD-INTERIM RELIEF)

Date : 13-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Petitioner(s) : Ms. Alpana Sharma, AOR (NP)

For Respondent(s) :Mr. S. Dwarakanath, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Dr. Nishesh Sharma, Adv.
Mr. Arijit Prasad, Adv.
Mr. Udai Khanna, Adv.
Mr. Madhav Sinhal, Adv.
Mr. Ashiwan Mishra, Adv.

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

1. The writ petition is dismissed in terms of the signed order which is placed on the file.

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

(JAGDISH KUMAR) (KOMAL)
ASTT. REGISTRAR-cum-PS COURT MASTER (NSH)

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