IN THE SUPREME COURT OF INDIA
CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPEAL NOS. OF 2026
@ SLP (CRL.) NOS.10840-10841/2026

MANMOHAN SINGH **APPELLANT**

VERSUS

STATE OF JHARKHAND **RESPONDENT**

O R D E R

1. Heard.

2. Leave granted.

3. Under the impugned order dated 15.12.2025, the High Court while granting the bail had imposed the condition directing the appellant to furnish a security bond equal to the alleged tax and penalty amount of approximately Rs.30.21 Crores which the appellant claimed was impossible to comply and onerous. The co-accused against whom similar condition was imposed had approached this Court, namely, the son of the appellant herein in SLP (Crl.) Nos.7344-7345/2026 which came to be disposed of by modifying the order as under:

> "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

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insisting for complying with the condition 42(C) of the impugned bail order."

4. Appellant contends he is on the same footing and the wife of the appellant having already filed an affidavit disclosing entire assets of the family and appellant being already on bail, we order that respondent shall not insist for complying with condition No.45(c). Accordingly, the appeal stands allowed. It is also made clear that the assets declared by the mother shall constitute security for the alleged amount due.

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

.....J.
(ARAVIND KUMAR)

.....J.
(VIPUL M. PANCHOLI)

NEW DELHI;
SEPTEMBER 01, 2026.

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ITEM NO.58 COURT NO.11 SECTION II-B

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).10840-10841/2026

[Arising out of impugned final judgment and order dated 09-03-2026 in CRM No.9600/2026 15-12-2025 in CRMM No.38179/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

MANMOHAN SINGH Petitioner(s)

VERSUS

STATE DIRECTORATE GENERAL OF GST INTELLIGENCE Respondent(s)

IA No. 142743/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 01-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) : Mr. P.S. Patwalia, Sr. Adv.
Mr. Gauravjit S Patwalia, Adv.
Ms. Deveshi Chand, Adv.
Ms. Harshika Verma, Adv.
Mr. Pranav Krishna, AOR

For Respondent(s) : Mr. Raghvendra P Shankar, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Karan Lahiri, Adv.
Mr. Bhuvan Kapoor, Adv.
Mr. Sanjay Kumar Tyagi, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Leave granted.

Criminal Appeals are allowed in terms of the signed order placed on the file.

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

(NEHA GUPTA) **(AVGV RAMU)**
COURT MASTER (SH) **COURT MASTER (NSH)**

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