

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

S.B. Criminal Miscellaneous 2nd Bail Application No. 8382/2026
URN: CRLMB / 15283U / 2026

Hansraj Gurjar S/o Sh. Ramgopal, Aged About 32 Years, R/o Ward No. 55, Avana Ki Paal (Dhani), Kishangarh, District Ajmer (Raj.) (Currently Confined To Central Jail, Jaipur).

----Petitioner

Versus

Union Of India, Through Intelligence Officer, Director General Of Goods And Services Tax Intelligence, Jaipur Zonal Unit, Jaipur.

-----Respondent

For Petitioner(s)	:	Mr. Madhav Mitra, Senior Advocate assisted by Mr. Arjun Singh, Mr. Daksh Pareek Mr. Ashish Kabra Mr. Moin Khan Mr. Keshav Parashar
For Respondent(s)	:	Mr. Kinshuk Jain, Senior standing counsel for DGGI with Mr. Saurabh Jain

HON'BLE MR. JUSTICE PRAVEER BHATNAGAR

Date of conclusion of arguments	:	01/07/2026
Date on which the order was reserved	:	01/07/2026
Whether the full order or only the operative part is pronounced	:	Full Order
Date of pronouncement	:	03/07/2026

Order

01/07/2026

1. The instant second bail application has been preferred under Section 483 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (for brevity, 'BNSS') by the accused-petitioner, who was arrested in connection with Case No. F.No.DGGI/INT/INTL/755/2025-Gr-N registered by the Directorate General of GST Intelligence, Jaipur

Zonal Unit, Jaipur, for the offences punishable under Sections 132(1)(a), 132(1)(f), 132(1)(h) and 132(1)(l) of the Central Goods and Services Tax Act, 2017 (for brevity, 'CGST Act').

2. It is contended by learned counsel appearing on behalf of the petitioner that the accused-petitioner has been falsely implicated in the present case and has no involvement in the alleged offence. It is contended that the respondent agency- DGGI has registered the present case solely on the basis of statements recorded under Section 70 of the CGST Act without there being any independent or legally admissible material to substantiate the allegations. It is submitted that the allegations regarding operation of fake firms, issuance of fake invoices and e-way bills and clandestine movement of marble and granite are wholly unsubstantiated and rest merely upon the statements allegedly recorded during investigation.

3. It is also contended that the earlier bail application of the accused petitioner came to be dismissed by this Court in **S.B. Criminal Miscellaneous Bail Application No. 16428/2025** vide order dated 18.04.2026. However, subsequent thereto, a material change in circumstances has arisen inasmuch as co-accused- Narendra Choudhary, whose role is alleged to be similar to that of the petitioner, has been enlarged on bail by the Hon'ble Supreme Court vide order dated 22.05.2026 passed in the matter of **Narendra Chaudhary vs. Union of India [SLP (Crl.) No.7510/2026]**, therefore, it is argued that the petitioner is entitled to be enlarged on bail on the principle of parity as the role attributed to the accused petitioner is not distinguishable from

that of the co-accused- Narendra. It is further submitted that the Hon'ble Supreme Court has also taken into consideration the prolonged period of incarceration undergone by the co-accused while granting bail, therefore, the accused-petitioner, who was arrested on 13.08.2025, has also remained in custody for a considerable period and deserves similar relief.

4. It is further contended that the entire prosecution case rests upon statements allegedly recorded under coercion and there is no independent corroborative evidence connecting the petitioner with the alleged offence. Furthermore, it was argued that even the statement of co-accused Narendra Choudhary recorded on 12.08.2025 does not find mention of the name of the accused petitioner amongst the alleged accomplices, therefore, the respondent does not have any legally admissible material against the accused-petitioner except the petitioner's own statement, which is alleged to have been recorded under pressure.

5. Learned counsel further submits that the investigation stands concluded and the complaint has already been filed before the competent Court and all the documentary evidence, electronic devices and other incriminating material are already in possession of the investigating agency, therefore, there is no possibility of the petitioner tampering with evidence or influencing the prosecution witnesses. The accused petitioner has remained in custody for a substantial period and the trial is proceeding at a slow pace and out of 28 prosecution witnesses, only one witness has been examined till date and further trial is likely to take considerable time for its conclusion. It is also contended that continued

incarceration of the petitioner would amount to an unreasonable deprivation of his personal liberty guaranteed under Article 21 of the Constitution of India. In support of his argument, reliance was placed upon the case of: **Ratnambar Kaushik vs. Union of India, 2023 SCC OnLine SC 314; Vineet Jain vs. Union of India, 2025 INSC 563; Naveen Yadav vs. Union of India & Anr., S.B. Criminal Miscellaneous Bail Application No. 6427 of 2025**, dated 08.01.2026.

6. Learned counsel further argued that under Section 132(3) of the CGST Act, the minimum prescribed punishment is of six months and the petitioner has already undergone incarceration exceeding the said period. It is also submitted that the proceedings have been initiated without issuance of a show cause notice under Sections 73 and 74 of the CGST Act and, therefore, the prosecution itself suffers from legal infirmity. The accused-petitioner has cooperated throughout the investigation, there is no likelihood of his absconding or tampering with the prosecution evidence and he undertakes to abide by any condition that may be imposed by this Court, therefore, it is prayed that considering the subsequent grant of bail to the co-accused on the principle of parity and the prolonged period of incarceration undergone by the accused-petitioner, the present bail application may be allowed.

7. Per contra, learned counsel appearing for the respondent has vehemently opposed the bail application and submits that the case of the present petitioner is not on similar footing with that of the other co-accused who has been granted bail by the Hon'ble Supreme Court, therefore, the principle of parity has no

application in the facts of the present case. It is submitted that the petitioner is the principal architect and kingpin of the entire fraudulent syndicate and his role is substantially different and graver than that of the other accused persons.

8. Learned counsel submits that the investigation has revealed that the petitioner actively orchestrated the creation and operation of multiple fictitious firms, generated fake invoices, bogus e-way bills and transport documents without actual movement of goods and facilitated fraudulent availment and passing on of inadmissible Input Tax Credit involving tax evasion of approximately Rs. 48,41,21,094 on a taxable value of Rs. 2,68,79,96,177/-. It is submitted that the petitioner's own statement recorded under Section 70 of the CGST Act, coupled with documentary evidence, electronic evidence, WhatsApp chats, seized material and statements of the co-accused, prima facie establish his active participation in the conspiracy. It is further submitted that one of the fake firms was admittedly transferred by co-accused Narendra Choudhary to the present petitioner and thereafter utilised for issuance of fake invoices and e-way bills.

9. Learned counsel further submits that the petitioner's first bail application was dismissed by this Court after detailed consideration of the allegations, the gravity of the offence and the material collected during investigation and except the subsequent grant of bail to the co-accused by the Hon'ble Supreme Court, there exists no change in circumstances which warrants reconsideration. It is further contended that completion of six months' custody does not confer any statutory right upon the

petitioner to seek bail under the CGST Act and the contention regarding absence of a show cause notice is wholly misconceived.

10. Lastly, it is submitted that economic offences constitute a class apart and require a stricter approach while considering the prayer for bail, therefore, considering the magnitude of the alleged tax evasion, the petitioner's dominant role in the conspiracy and the possibility of influencing witnesses, it is prayed that the instant second bail application deserves to be dismissed.

11. Heard learned counsel for the parties and perused the material available on record.

12. The first bail application preferred by the accused-petitioner came to be dismissed by this Court vide order dated 18.04.2026 after considering the nature of allegations, the material collected during investigation and the specific role attributed to the petitioner. It is well settled that a successive bail application is maintainable only upon a substantial change in the facts or circumstances having a direct bearing on the merits of the case. In the present case, the petitioner seeks reconsideration of his prayer for bail primarily on the ground that co-accused Narendra Choudhary has subsequently been enlarged on bail by the Hon'ble Supreme Court and therefore, he is also entitled to be enlarged on bail on the principle of parity.

13. This Court is unable to persuade itself to accept the aforesaid contention. It is a settled proposition of law that parity, by itself, is not the sole or determinative ground for grant of bail as while considering the plea of parity, the Court is required to independently examine the individual role attributed to the

accused, the nature and gravity of the allegations, the material collected during investigation and all other relevant circumstances.

14. The Supreme Court in the case of **Sagar vs. State of Uttar Pradesh & Anr., 2025 INSC 1370**, reiterated that the principle of parity cannot be applied mechanically and the Court must independently assess the individual role of the accused before extending the benefit of bail and observed as under:-

"10. The question that arises for consideration is whether, as done by the High Court in the impugned order, parity with the co-accused persons can be the sole reason for granting bail. Bail has often been stated to be the rule, and jail, the exception. This cannot be emphasized enough. **At the same time, this, however, does not mean that the relief of bail is to be granted without due regard to the circumstances involved in the alleged offence for which the accused person has been arrested.** In this regard, it has to be noted that a Court, while granting bail, has to consider a number of aspects...

11. It is clear from the perusal of the above factors that the High Court failed to consider all that was relevant. On parity, it is necessary to refer to Ramesh Bhavan Rathod v. Vishanbhai Hirabhai Makwana (Koli) and Anr., (2021) 6 SCC 230. This Court observed that while utilizing parity as a ground for bail, the same must focus on the role of the accused and cannot be utilized solely because another accused person was granted bail in connection with the same offence, and neither can this ground be claimed as a matter of right...

12. The High Court appears, plainly, to have erroneously granted bail to the accused-respondent on the sole ground of parity which it has misunderstood as a tool of direct application as opposed to parity being focused on the role played by the accused and not the thread of the same offence being the only common factor between the accused persons. On this count alone we can set

aside the impugned judgment and order. However, we propose not to do so and proceed to delve further.

14. What flows from the above judgments, which have been referred to, only to the limited extent indicated above, is that **the High Courts speak in one voice that parity is not the sole ground on which bail can be granted. That, undoubtedly, is the correct position in law.**"

[Emphasis Supplied]

15. Upon considering the material available on record, this Court finds that the petitioner cannot be placed on the same footing as the co-accused merely because the latter has been enlarged on bail. The material collected during investigation prima facie indicates the involvement of the accused petitioner in creation and operation of fictitious firms, generation of fake invoices and e-way bills and facilitation of clandestine movement of goods resulting in alleged GST evasion to the tune of approximately Rs. 48,41,21,094 and the documentary evidence, electronic evidence, WhatsApp chats and statements recorded under Section 70 of the CGST Act prima facie disclose the petitioner's direct and substantial involvement in the commission of the alleged offences. Thus, the role attributed to the petitioner is different and substantially graver than that of the co-accused- Narendra Choudhary and hence, the order granting bail to the co-accused cannot constitute a ground for extending the same benefit to the present petitioner.

16. Furthermore, it is well settled that economic offences constitute a class apart and are required to be viewed with a different approach while considering the prayer for bail as such offences involve deep-rooted conspiracies, committed with

deliberate design for personal gain and have serious repercussions on the economy and the financial health of the nation. The Hon'ble Apex Court in the case of **Y.S. Jagan Mohan Reddy vs. CBI, (2013) 7 SCC 439**, observed that economic offences constitute a class apart and need to be visited with a different approach in the matter of bail.

17. Therefore, having regard to the nature and gravity of allegations levelled against the petitioner, the magnitude of the alleged tax evasion, the prima facie material collected during investigation, the dominant role attributed to the petitioner as the kingpin of the alleged syndicate and the settled principles governing grant of bail in economic offences, this Court does not find any substantial change in circumstances warranting interference with the earlier order rejecting bail. The mere fact that the other co-accused has subsequently been enlarged on bail by the Hon'ble Supreme Court, in the peculiar facts and circumstance of the present case, cannot by itself entitle the present accused petitioner to benefit bail as a matter of right.

18. Accordingly, the instant second bail application preferred by the accused-petitioner is hereby dismissed.

(PRAVEER BHATNAGAR),J