



ITEM NO.21

COURT NO.6

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 for Special Leave to Appeal (Crl.) No.20996/2025

[Arising out of impugned final judgment and order dated 07-11-2025 in CRMM No. 43074/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

AMIT MEHRA

Petitioner(s)

VERSUS

UNION OF INDIA

Respondent(s)

(IA No. 333063/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 12-01-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :

Mr. PB Suresh, Sr. Adv.  
Mr. Saurabh Kapoor, Adv.  
Mr. Mayank Jain, Adv.  
Mr. Madhur Jain, Adv.  
Mr. Gurwinder Singh, Adv.  
Mr. Kartik Yadav, Adv.  
Ms. Muskaan Gupta, Adv.  
Ms. Muskan Chauhan, Adv.  
Mr. Tanya Kumar, Adv.  
Ms. Shivani Kapoor, Adv.  
Mr. Nikilesh Ramachandran, AOR

For Respondent(s) :

Mr. Raja Thakre, ASG  
Mr. Gurmeet Singh Makker, AOR  
Mr. Rohit Khare, Adv.  
Mr. Bhuvan Mishra, Adv.  
Mr. Udit Dediya, Adv.  
Mr. Mayank Pandey, Adv.

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

1. Exemption Application is allowed.
2. The petitioner has been denied regular bail by the High Court in connection with Case No.442 of 2025 arising from the File No.DGGI/INT/INTL/442/2025-RU-DGGI-SML dated 01.05.2025 in connection with the offence punishable under Section 132(1)(b) of the Central Goods and Services Tax Act, 2017 (for short, the "CGST Act"), Section 132(1)(i) of the Goods & Services Tax Act, 2017 (for short, the "GST Act") and Section 20 (xv) of the IGST Act, 2017 respectively.
3. Heard Mr. P.B. Suresh, the learned Senior counsel appearing for the petitioner and the learned Additional Solicitor General appearing for the Respondent - Union of India.
4. We do not undermine the gravity of the alleged offence. However, at the same time, we should not overlook the fact that the petitioner is in judicial custody as an under-trial prisoner past 8 months. The Trial Court is yet to commence. Charge is yet to be framed. Even if the trial commences in near future, it would not conclude within next one year. The offences are triable by Magistrate. The maximum punishment that the trial court may be in a position to impose upon the petitioner if held guilty would be upto 5 years.
5. In such circumstances, referred to above, we are persuaded to exercise our discretion in favour of the petitioner.
6. The petitioner is ordered to be released on bail, subject to terms and conditions that the Trial Court may deem fit to impose.
7. If the department wants a particular condition to be imposed upon the petitioner to safeguard its interest, it may make a request to the Trial Court. If any such request is made by the department, the Trial Court shall consider it in accordance with law.
8. With the aforesaid, the Special Leave Petition is disposed of.
9. Pending applications, if any, also stand disposed of.

10. Dasti permitted

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)