

**IN THE SUPREME COURT OF INDIA**  
**CRIMINAL APPELLATE JURISDICTION**

**CRIMINAL APPEAL NO.519 OF 2022**  
(Arising out of SLP(crl) No.3668 of 2021)

MOHIT BATHLA .. Appellant

VERSUS

CENTRAL GOODS AND SERVICE TAX,  
DIVISION PANIPAT, CGST  
COMMISSIONERATE, PANCHKULA .. Respondent

**ORDER**

1. Leave granted.
2. This appeal challenges the order dated 24.03.2021 passed by the High Court of Punjab and Haryana at Chandigarh in CRM-M No.8190 of 2021 (Q&M).
3. The appellant was taken in custody on 25.12.2020 in connection with crime registered pursuant to complaint dated 24.02.2021 for the offences punishable under Sections 132/134 of the Central Goods and Services Tax, 2017 in the Court of Chief Judicial Magistrate, Panipat.
4. The application seeking bail in terms of Section 439 of the Code of Criminal Procedure, 1973 having been dismissed by the High Court, the

instant appeal has been filed.

5. By order dated 13.05.2021, the appellant was granted facility of ad-interim bail subject to the appellant depositing a sum of Rs.1 Crore before the concerned authority within four weeks of the order and thereafter making three deposits of Rs.1 Crore each with the concerned authority within one month, two months and three months from the date of the first deposit. It was thus directed that the appellant would deposit a sum of Rs.4 Crores within four months from the date of the order.

6. There were certain directions which were later passed, which need not be gone into at this stage. Suffice it to state that the amount of Rs.4 Crores has been deposited with the concerned authorities and the appellant has been enjoying the facility of ad-interim bail.

7. Heard Mr. Anupam Lal Das, learned Senior Advocate in support of the appeal and Mr. N. Venkataraman, learned Additional Solicitor General for the Revenue.

8. Considering the facts and circumstances on record, we allow the appeal and direct that the appellant shall continue to be on bail on the same conditions on which he was allowed the facility of ad-interim bail. The security and documents of surety furnished at that stage shall continue to be operative as conditions of bail.

9. The amount of deposit shall await the final orders to be passed at the conclusion of the proceedings in the aforesaid complaint.

10. It is further directed that the appellant shall not misuse his liberty in any manner and that any infraction may entail in withdrawal of the benefit granted in terms of the orders passed by this Court.

11. With these observations, the appeal is allowed

.....J.  
(UDAY UMESH LALIT)

.....J.  
(S. RAVINDRA BHAT)

.....J.  
(PAMIDIGHANTAM SRI NARASIMHA)

New Delhi;  
March 31, 2022.