



2026:AHC:171589

HIGH COURT OF JUDICATURE AT ALLAHABAD

CRIMINAL MISC. BAIL APPLICATION No. - 26883 of 2026

Yogesh Sharma

.....Applicant(s)

Versus

State of U.P. and Another

.....Opposite
Party(s)

Counsel for Applicant(s) : Adarsh Bhushan, Ram
Charan Lal
Counsel for Opposite Party(s) : G.A., Sadhana Singh

Court No. - 55

HON'BLE VIKRAM D. CHAUHAN, J.

1. Learned A.G.A. for the State submits that instructions have been received and has no objection in case the bail application is heard on merits.

2. Heard learned counsel for the applicant, Ms. Sadhana Singh, learned counsel for the GST department, learned A.G.A. for the State and perused the record.

3. It is submitted by learned counsel for the applicant that applicant is the proprietor of the firm - Shyam Traders and it is alleged that applicant has submitted forged documents and have availed tax benefits and revenue losses to the tune of Rs. 13.23 crores. Learned counsel for the applicant further submits that in the present case charge sheet has been submitted. The maximum punishment is five years and is triable by Magistrate concerned. The applicant has no criminal history. Applicant is languishing in jail since 29.1.2026 and in case he is released on bail, he will not misuse the liberty of bail and will cooperate in the trial.

4. Learned counsel for the GST department has opposed the prayer for bail and submits that applicant has submitted forged documents for creation of the firm and have made revenue losses to the tune of Rs. 4,48,01,984/-. It is further submitted

that applicant being the proprietor is liable. It is not known as to how the firm exists so proved at the time of registration of the firm in the GST Act.

5. Learned A.G.A. for the State opposed the prayer for bail but does not dispute factual matrix of the case.

6. Learned AGA for the State has not brought any fact or circumstances to indicate criminal history or antecedents of the applicant which would disentitle the applicant for Bail.

7. It is not the case of the State that the applicant has not cooperated in the investigation or proceedings before the trial court.

8. The principle that Bail is a rule and Jail is an exception has been well recognised by Apex Court more specifically on the touch stone of Article 21 of the Constitution. The said principle has been reiterated by the Apex Court in **Satyendra Kumar Antil Vs. Central Bureau of Investigation and another, 2022 (10) SCC 51**. Learned AGA for the State has not shown any exceptional circumstances which would warrant denial of bail to the applicant.

9. No material, facts or circumstances has been shown by learned AGA for the State that the accused may tamper with the evidence or witnesses or the accused is of such character that his mere presence at large would intimidate the witnesses or that accused will use his liberty to subvert justice or tamper with the evidence.

10. It is settled principle of law that the object of bail is to secure the attendance of the accused at the trial. No material particulars or circumstances suggestive of the applicant fleeing from justice or thwarting the course of justice or creating other troubles in the shape of repeating offences or intimidating witnesses and the like have been shown by learned AGA for the State.

11. Learned AGA for the State has not shown any material or circumstances that the accused/applicant is not entitled to bail in larger interests of the public or State.

12. Considering the facts and circumstances of the case, nature of offence, evidence, complicity of the accused, submissions of learned counsel for the parties and without expressing any opinion on the merits of the case, the Court is of the view that the applicant has made out a case for bail. The bail application is allowed.

13. Let the applicant-**Yogesh Sharma** involved in Case Crime No. 494 of 2025, under Sections 318(4), 338, 336(3), 340(2) B.N.S. (corresponding sections of I.P.C. as 420, 467, 468, 471 I.P.C) and Section 132 GST Act, 2017, Police Station Bithrichainpur, District Bareilly be released on bail on furnishing a personal bond and two sureties each in the like amount to the satisfaction of the court concerned subject to the following conditions:-

- i. The applicant will not tamper with the evidence during the trial.
- ii. The applicant will not pressurize/intimidate the prosecution witness.
- iii. The applicant will appear before the trial court on the date fixed, unless personal presence is exempted and/or the applicant shall make himself available for interrogation by a police officer as and when required.
- iv. The applicant shall not commit an offence similar to the offence of which he is accused, or suspected, of the commission of which he is suspected.
- v. The applicant shall not directly or indirectly make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such

facts to the Court or to any police officer or tamper with the evidence.

vi. The applicant shall not leave India without the previous permission of the Court.

vii. In the event, the applicant changes residential address, the applicant shall inform the court concerned about new residential address in writing.

14. In case of breach of any of the above condition, the prosecution shall be at liberty to move bail cancellation application before this Court.

(Vikram D. Chauhan,J.)

August 14, 2026
VMA