

## **Condition of making part pre-deposit of disputed amount can't be imposed for grant of anticipatory bail: SC**

### **Facts of the case - Rajesh Kumar Dudani v. State of Uttarakhand - [2023] (SC)**

The appellant was accused of offence of availing ITC on fake and forged invoices. It had filed application for anticipatory bail but the High Court had rejected anticipatory bail application of appellant on ground of seriousness of offence.

It filed appeal against the order of the High Court and the department pleaded that appellant shall be directed to deposit pre-deposit of 50% of allegedly evaded amount for considering bail.

### **Decision of the case :**

- The Honorable Supreme court observed that in case of Subhash Chouhan v. Union of India [2023] 147 taxmann.com 211 (SC), this Court had not approved pre-depositing any amount as a condition for grant of bail. The Court also noted that in that case, the learned Additional Solicitor General appearing for the Union of India had fairly stated that such a condition can't be imposed while granting bail.
- Since, the facts of the present case were identical to the facts of the aforesaid case, there would be no reason to deviate from the view taken earlier. Thus, it was held that appellant would be eligible for anticipatory bail without imposing any condition of pre-deposit.