

IN THE HIGH COURT OF DELHI AT NEW DELHI

4501-4513

No. _____/DHC/Gaz.IB/G-2/SC-Judgment/2026

Dated: 23.08.2026

From :

The Registrar General,
High Court of Delhi,
New Delhi.

To

1. The Principal District & Sessions Judge (HQ), Tis Hazari Courts Complex, Delhi.
2. The Principal District & Sessions Judge (North-West), Rohini Courts Complex, Delhi.
3. The Principal District & Sessions Judge (East), Karkardooma Courts Complex, Delhi.
4. The Principal District & Sessions Judge (North-East), Karkardooma Courts Complex, Delhi.
5. The Principal District & Sessions Judge (North), Rohini Courts Complex, Delhi.
6. The Principal District & Sessions Judge-cum-Special Judge (PC Act) (CBI), RACC, New Delhi.
7. The Principal District & Sessions Judge (New Delhi), Patiala House Courts Complex, New Delhi.
8. The Principal District & Sessions Judge (Shahdara), Karkardooma Courts Complex, Delhi.
9. The Principal District & Sessions Judge (South-West), Dwarka Courts Complex, New Delhi.
10. The Principal District & Sessions Judge (South), Saket Courts Complex, New Delhi.
11. The Principal District & Sessions Judge (West), Tis Hazari Courts Complex, Delhi.
12. The Principal District & Sessions Judge (South-East), Saket Courts complex, Delhi.
13. The Principal Judge (HQ), Family Courts, Dwarka, New Delhi.

Sub : Order dated 18.05.2026 passed by Hon'ble Supreme Court of India in SLP(Crl.) No. 3559/2026 titled "Radhey Shyam & Anr. Vs. Assistant Commissioner"

Sir/ Madam,

I am directed to request you to kindly download the order dated 18.05.2026 passed by Hon'ble Supreme Court of India in SLP(Crl.) No. 3559/2026 titled "Radhey Shyam & Anr. Vs. Assistant Commissioner", from the official website of Supreme Court of India and circulate the same amongst all the Judicial Officers working under your respective control for information and necessary compliance.

Yours faithfully,



(Sunil Singh Negi)

Deputy Registrar (Gazette-IB)
For Registrar General.



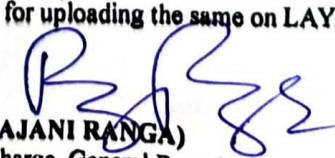
OFFICE OF THE PRINCIPAL DISTRICT & SESSIONS JUDGE: ROHINI COURTS, DELHI

No. 35262-35343 Genl.I/3-A/N-W & N/RC/2026

Dated 8/8/26

Copy alongwith its enclosures (through electronic mode), forwarded for information & necessary action, to :-

1. All Ld. Judicial Officers posted at N/W & North, Rohini Courts, Delhi.
2. Dealing Official, Computer Branch, Rohini Courts for uploading the same on WEBSITE.
3. The Dealing Official, R & I Branch, Rohini Courts, Delhi for uploading the same on LAYERS.


(RAJANI RANGA)

Officer In-Charge, General Branch-I
North-West & North District,
Rohini Court Complex, Delhi.

8/8/26



ITEM NO.9

COURT NO.1

SECTION II-B

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (Crl.) No. 3559/2026

[Arising out of impugned judgment and order dated 24-12-2025 in CRMM No. 68186/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

RADHEY SHYAM & ANR.

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER

Respondent(s)

(IA No. 62080/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 18-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI

For Petitioner(s) : Mr. C. George Thomas, AOR
Mr. Vaibhav Sethi, Adv.
Mr. Nizam Pasha, Adv.

For Respondent(s) : Mr. Davinder Pal Singh, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Sanjay Tyagi, Adv.
Mr. Praneet Pranav, Adv.
Mr. Nikhil Aradhe, Adv.

UPON hearing the counsel the Court made the following

O R D E R

1. The petitioners seek enlargement on regular bail in a case alleging offences punishable under Sections 9 and 9AA of the Central Excise Act, 1944, Sections 83, 89, 89(4), and 89(1) (a) of the Finance Act, 1994, read with Section 174 of the Central Goods and Services Tax Act, 2017. All these

offences are alleged in the Complaint bearing No. CIS No.COMA/77/2024 titled "Assistant Commissioner, CGST Division, Hisar v. M/s. Future Maker Life Care Pvt. Ltd. & Ors."

2. From the allegations, it is discernible that petitioner No.1 was the Managing Director and petitioner No.2 was the Chairman-cum-Managing Director of M/s. Future Maker Life Care Pvt. Ltd., which was engaged in multilevel direct marketing by supplying various agricultural products, health products, textiles, etc., through direct sellers. As regards the alleged cheating done by the Company with the investors/customers, the amount runs into almost Rs.3,000 crores. So far as the case in hand is concerned, it pertains to the alleged failure of the petitioners in not properly discharging the tax liability of the company. The GST returns from March, 2018 onwards were not filed, and various statutory tax liabilities were avoided as a result of which the petitioners' company has suffered an assessment order of 54,77,88,938/- for the period from October, 2016 to June, 2017.

3. It seems that the petitioner's company had paid a sum of Rs.36 crores out of the above-stated tax liability. It further appears that the petitioner No.1 remained in custody in the predicate offences for a period of more than 4½ years and 1½ months in these proceedings, and he was eventually granted bail by this Court. Petitioner No.2 remained in custody in the predicate offence for a period of 3 years and

9 months and 6 months in these proceedings. The petitioners have now been arrested in the subject complaint for their failure to discharge the tax liability. Though the attachment of a cash amount of Rs.261 crores or of some immovable assets of the company and the petitioners' family members is far less to satisfy the overall claims against the company, it seems to us that no useful purpose shall be served by keeping the petitioners in custody so far as this case is concerned.

4. It may also be relevant to mention that the petitioner No.1 was granted interim bail vide order dated 04.05.2026 on account of the alleged precarious health condition of his wife, who was required to undergo some surgery. The petitioner No.1's wife has not undergone such surgery, and as per the medical certificate dated 16.05.2026, her current condition may pose a significant risk to her health in the event of surgery.

5. Be that as it may, taking into consideration all the attending circumstances, however, without expressing any opinion on merits, the instant petition is disposed of and the petitioners are directed to be released on bail subject to their furnishing bail bonds to the satisfaction of the Court of Chief Judicial Magistrate, Hisar.

6. It is, however, made clear that the movable and immovable assets including bank accounts of petitioners company, their family members and those who are found associated shall remain attached and no Court shall pass any order de-freezing those accounts without prior permission of

this Court and/or except in such cases where such accounts are required to be are operated or assets are required to be disposed of for reimbursement of the verified claims of the investors/customers of the subject company.

7. Pending application(s), if any, shall stand closed.

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)
ASSISTANT REGISTRAR