



HIGH COURT OF TRIPURA
AGARTALA

Crl.L.P. No.37 of 2025

Union of India represented by the Assistant Director, Directorate of Revenue Intelligence, Agartala Regional Unit, under the Ministry of Finance, Department of Revenue, Government of India.

....**Petitioner(s)**

Versus

1.Sri Tanmoy Saha, S/o Sri Subrato Saha, Resident of Village-Taranagar, P.O. Mohanpur, P.S. Sidhai, West Tripura

2.Sri Sudip Saha, S/o Sri Dilip Kumar Saha, Resident of Ward No.19, Shibnagar, MBB Club Road, P.S. East Agartala, West Tripura.

....**Respondent(s)**

For Petitioner(s)	:	Mr. Arindam Roy, Advocate. Mr. Rahul Acharjee, Advocate.				
For Respondent(s)	:	Mr. Bhaskar Deb, Advocate. Mr. Ramij Ali, Advocate. Mr. Victor Ghosh, Advocate.				
Date of hearing and Delivery of Judgment/ Order	:	11.05.2026				
Whether fit for reporting	:	<table><tr><td>Yes</td><td>No</td></tr><tr><td></td><td></td></tr></table>	Yes	No		
Yes	No					

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HON'BLE MR. JUSTICE S. DATTA PURKAYASTHA

Judgment and Order(Oral)

Heard Ld. Counsel of both sides.

[2] The Leave has been sought to challenge the Judgment dated 25.4.2025 passed by Ld. Judicial Magistrate, 1st Class, Court No.3, Agartala in CR No.239 of 2017 whereby the respondents were acquitted, and simultaneously, the order for release of the seized articles was also passed. Ld. Counsel Mr. Arindam Roy for the appellant submits that the acquittal was not proper and even the Ld. Trial Court also exercised its power going beyond the provision of law by ordering release of the seized items, though already the matter of confiscation of those items were already passed by different fora including the office of the Commissioner of Central Tax(Appeals) at



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Guwahati (Annexure-5). The matter was also challenged again in another appeal before the Custom, Excise and Service Tax Appellate Tribunal at Kolkata which also affirmed the said order. Therefore, according to Ld. Counsel Mr. Roy, the order of Ld. Magistrate is clearly contradicting with the order passed by said Appellate Authorities which has already reached finality.

[3] Ld. Counsel Mr. Bhaskar Deb for the respondents, however, submits that on the prayer of prosecution itself, the evidence of prosecution was closed and only one witness was examined in the case who even did not support the recovery and seizure of the prohibitory items from the respondents.

[4] Ld. Counsel Mr. Deb also submits that regarding confiscation of gold items, the respondents have no objection. However, the seized motorcycle was released as per order dated 09.11.2017 of the Commissioner of Central Tax (Appeals), Guwahati wherein at paragraph No.18 it was observed by said authority that the adjudication authority was correct in confiscation of the motorcycle with an option to pay a fine of Rs.15,000/- in lieu of confiscation under Section 125(1) of the Customs Act, 1962. According to Ld. Counsel Mr. Deb, after deposit of said Rs.15,000/-, the motor cycle was released. Regarding confiscation of the bicycle, it is submitted by Ld. Counsel Mr. Deb that the concerned accused person namely, Alim Hussain had already expired and during his lifetime also he had not laid any claim regarding the bicycle. Therefore, according to Ld. Counsel, Mr. Deb, there is no reason to grant leave or admit the appeal.

[5] Considered the submissions of both sides.

[6] It is not disputed between the parties that certain gold items were seized and confiscated by the custom authority. Even if the matter of confiscation of motorcycle and bicycle are kept aside, such fact of confiscation of gold items itself prima facie contradicts with the judgment of Ld. Trial Court. However, so far the acquittal of the accused persons are concerned, it appears from the impugned Judgment that only one witness was examined by the prosecution and he also even did not support the prosecution case.



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[7] Considering all these aspects, leave is granted only with reference to the challenge of the petitioner appellant in respect of order passed by Ld. Trial Court regarding release of the seized items.

So far the acquittal of the present respondents is concerned, the leave, as sought for, is not granted. Therefore, the appeal will be heard only in the matter of release of seized items.

The Criminal Leave Petition is accordingly allowed and disposed of.

JUDGE

