

JVS.

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

WRIT PETITION NO. 3631 OF 2024

GTL Limited } Petitioner
versus
Central Bureau of Investigation & Anr. } Respondents

**WITH
WRIT PETITION NO. 3632 OF 2024**

GTL Infrastructure Limited } Petitioner
versus
Central Bureau of Investigation & Anr. } Respondents

Mr. Aabad Ponda, Senior Advocate with Mr. Manoj Mohite, Senior Advocate, Mr. Sajal Yadav, Ms. Sonam Gupta, Ms. Apporva Agrawal, Mr. Prasad Lotlikar, Mr. Essaji Vahanvati, Ms. Aparna Kulkarni, Mr. Suyash Gadre, Mr. Abhishek Thote and Mr. Shiva Pande i/b. Mr. Harsh Ghangurde, Advocates for the Petitioner in WP/3631/2024.

Mr. D. P. Singh, Senior Advocate with Mr. Sajal Yadav, Ms. Sonam Gupta, Ms. Apoorva Agrawal, Mr. Prasad Lotlikar, Mr. Essaji Vahanvati, Ms. Aparna Kulkarni, Mr. Suyash Gadre, Mr. Abhishek Thote and Mr. Shiva Pande i/b. Mr. Harsh Ghangurde, Advocates for the Petitioner in WP/3632/2024.

Mr. Kuldeep Patil with Mr. Anay S. Joshi and Mr. Sumitkumar Nimbalkar, Advocates for Respondent No.1-CBI.

Mr. S. V. Gavand, APP for Respondent No. 2 in both petitions.

**CORAM: SHREE CHANDRASHEKHAR, C.J. &
GAUTAM A. ANKHAD, J.**

DATE: 4th DECEMBER 2025

P.C.:

Mr. Kuldeep Patil, the learned counsel for the respondent-Central Bureau of Investigation (CBI) tenders a photocopy of Chapter VII captioned as "Preliminary Inquiries" under the CBI Manual. The disclaimer to this Manual recites as under: -

“DISCLAIMER

1. *CBI (Crime) Manual, 2020 edition is meant for internal circulation only in the Central Bureau of Investigation. It is intended to be a reference book only and not to be treated as a substitute for laws, rules, orders, etc. of various authorities.*
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This CBI (Crime) Manual, 2020 shall hereby supercede the CBI (Crime) Manual, 2005, except as respects things done or omitted to be done before such supersession and shall come into force from the date of its publication.”

2. The learned counsel for the CBI has also tendered few pages from the Forensic Audit Report prepared by Chokshi & Chokshi LLP containing 5 pages which are taken on record. Referring to the remarks made in the said report captioned as “Write-off of Capital Advances to certain parties”, the learned counsel for the CBI endeavoured to demonstrate that capital advances at the beginning of a particular financial year were not utilized for supply of goods and those were converted into share capitals on the face value of Rs.10/- whereas the actual value on that date of the share was ranging between Rs.4/- to Rs.5/-. The learned counsel refers to a chart containing a list of 10 companies out of which 6 companies have common directors and through this mechanism, huge public money was siphoned off. The learned counsel further states that

there was a collusion between the petitioner companies, vendors and bank officers.

3. For further consideration, post the matters tomorrow, that is, 5th December 2025 “first on Board”.

[GAUTAM A. ANKHAD, J.]

[CHIEF JUSTICE]

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