Shabnoor

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

BAIL APPLICATION NO.1407 OF 2025

Imran Gulam Hussain Allahwala … Applicant
V/s.
State of Maharashtra … Respondent

Ms. Anjali Patil a/w Mr. Tohid Shaikh for the applicant.

Mr. Prasanna P. Malshe, APP for the State – respondent.

Ms. Komal Kandharkar, SPP A/W Mr. Amol Andhale with Vishal Andhale for respondent – ACB.

CORAM : AMIT BORKAR, J.

DATED : JULY 7, 2025

P.C.:

1. The present bail application is preferred by the applicant under Section 483 of the Bhartiya Nagarik Suraksha Sanhita, 2023, praying for grant of regular bail in connection with Crime Register No.07 of 2024, registered with the Anti-Corruption Bureau, Mumbai. The allegations against the applicant concern commission of offences punishable under Sections 403, 409, 420, 465, 467, 471, 477A and 109 of the Indian Penal Code, 1860, as also under Sections 7, 13(1)(a), 13(2) and 12 of the Prevention of Corruption Act, 1988.

2. According to the case of the prosecution, the matter involves wrongful sanction of fraudulent GST refunds to the tune of ₹175.93 Crores during the period between August 2021 and March 2022. It is alleged that said sanction was granted without following due procedure by one Shri Amit Lalge, a State Tax Officer. Refunds were allegedly granted to 16 fictitious firms, one of which is M/s Liberty Traders, which is purportedly a bogus entity. It is the case of the prosecution that the applicant played a role in fraudulently registering M/s Liberty Traders by using forged or fabricated documents and assisted in opening a bank account in the name of said entity with the State Bank of India, where the illegal refund amounts were credited. The First Information Report was registered on 28 February 2024, pursuant to which the applicant was arrested. Bail application preferred by the applicant before the learned Sessions Court came to be rejected. Aggrieved by the said order, the present application is preferred before this Court.

3. Learned Advocate appearing for the applicant has relied upon the order passed by this Court in Criminal Bail Application No.305 of 2025. It is submitted that in that matter, the role of the accused, as reflected in paragraphs 5.1 to 5.4 of the said order, is significantly more serious and graver in comparison to the role attributed to the present applicant. In the present matter, the applicant is alleged only to have assisted in opening the bank account for M/s Liberty Traders. Learned counsel submitted that such a role, if at all, is of limited nature and similar to the role attributed to the applicant in the earlier bail matter. It is further submitted that the prosecution has not placed on record any material to show that the applicant received any financial gain or share in the refunded amount. It is also pointed out that the applicant has no criminal antecedents and has cooperated during investigation. On these grounds, prayer is made to release the applicant on regular bail.

4. Per contra, the learned Special Public Prosecutor appearing on behalf of the Anti-Corruption Bureau strongly opposed the grant of bail. It is submitted that the forensic report pertaining to the mobile phone and other digital devices used by the applicant is awaited and may reveal further incriminating material. It is further submitted that investigation is still underway to identify the final beneficiaries of the proceeds of the alleged scam. Attention is drawn to the statement of one Wahid Chaudhary, who has stated that he had handed over xerox copies of his Aadhaar card and PAN card to the present applicant. It is also submitted that the mobile number of the applicant was used in connection with the alleged offence. Further reference is made to the statements of Ajaykumar and Sharukh, which indicate that the bank account in the name of Liberty Traders was opened under the instructions of the bank manager Pankajkumar, and the present applicant had facilitated the same. It is contended that these circumstances clearly point to the involvement of the applicant in facilitating the commission of the offence and, therefore, it is urged that the applicant does not deserve to be enlarged on bail at this stage.

5. I have considered the submissions advanced by the learned counsel for the applicant as well as the learned Special Public Prosecutor. I have also perused the material placed on record, including the copy of the FIR and relevant statements relied upon by the prosecution.

6. It is not in dispute that the investigation in the present case is still ongoing. However, as regards the specific role attributed to the present applicant, it appears from the prosecution material that he is alleged to have assisted in the opening of the bank account in the name of M/s Liberty Traders by facilitating submission of forged documents. The prosecution case does not presently indicate that the applicant was the principal beneficiary of the fraudulent refunds or that any portion of the ₹175.93 Crores was received by him. There is no material shown to suggest that the applicant is a habitual offender or has criminal antecedents.

7. It is further relevant to note that this Court, while considering Criminal Bail Application No. 305 of 2025, has granted bail to another accused whose alleged role, as per the record, was of greater gravity than that of the present applicant. The applicant's involvement appears to be limited to the initial facilitation in the creation of the bogus firm and opening of the bank account. Whether such facilitation was with full knowledge and intention of aiding a larger financial fraud is a matter that will be tested during the trial.

8. The prosecution has placed reliance on certain statements, including that of Wahid Chaudhary, as well as the use of the applicant's mobile number. However, mere use of the mobile number or acceptance of identity documents, in the absence of further corroboration, cannot by itself be treated as conclusive of a larger conspiracy at this stage. The alleged act of the applicant, even if taken at face value, appears to be limited and not one that directly resulted in disbursal of fraudulent GST refunds.

9. The applicant is in custody since his arrest on 28 February 2024. The chargesheet is yet to be filed, and the investigation may take further time. In such circumstances, continued incarceration of the applicant, when investigation qua him appears substantially completed, may not serve any fruitful purpose, especially when co-accused with graver roles have already been enlarged on bail.

10. In view of the above and considering the overall facts and circumstances, this Court is of the opinion that the applicant can be released on bail by imposing suitable conditions to ensure his presence during trial and to prevent tampering with evidence.

11. Hence, following order :

(a) The Bail Application is allowed.

(b) The applicant, shall be released on bail in connection with Crime Register No. 07 of 2024 registered with Anti-corruption Bureau, Mumbai for offences punishable under Sections 403, 409, 420, 465, 467, 471, 477A, and 109 of the IPC, and Sections 7, 13(1)(a), 13(2), 12 of the Prevention of Corruption Act, upon furnishing a Personal Bond of ₹50,000/- (Rupees Fifty Thousand only) along with one or more solvent sureties in the like amount, to the satisfaction of the learned Trial Court, subject to the following conditions:

(c) After his release from jail, Applicant shall report to the Investigating Officer as and when called for.

(d) Applicant shall attend the trial Court on first Monday of every month between 11.00 a.m. and 1.00 p.m. to mark his presence. If the first Monday of the said month falls on a holiday and / or non Court working day, the Applicant shall mark presence on the next working day.

(e) Applicant shall co-operate with the conduct of trial and attend the trial Court on all dates unless specifically exempted and will not take any unnecessary adjournments, if he does so, it will entitle the prosecution to apply for cancellation of this order.

(f) Applicant shall not leave the State of Maharashtra without prior permission of the Trial Court.

(g) Applicant shall not influence with any of the witnesses or tamper with the evidence in any manner.

(h) Before his actual release from jail, Applicant shall furnish his address where he proposes to reside after his release from jail, to the concerned Police Station and also to the trial Court.

(i) In case of any infraction of the above conditions and /or two consecutive defaults in marking his attendance before trial Court, it shall attract the provisions of Section 439(2) of Cr.P.C. i.e. for cancellation of bail.

12. The Bail Application is disposed of in above terms.

(AMIT BORKAR, J.)