

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

Anticipatory Bail Application No.1874 of 2025

Tanzil Kapadia
Son of Ilyas Kapadia,
Aged 29 yrs, Male,
Director, Kapadia Exim Pvt
Ltd,
Having its registered office at
Unit No.141-142, Plot No.257-B
Sachin, Surat, Gujarat-394230.

And

Residing at 11/223, Tabrez Complex,
Pratap Press Lane, Bhagatalao,
Surat-395003.

... Applicant.

Vs.

1. State of Maharashtra
Through Public Prosecutor
Bombay High Court, Fort,
Mumbai- 400 032.

2. The Senior Intelligence Officer,
Directorate Of Revenue Intelligence,
Nhava Sheva-I, Mumbai Zonal United,
208, 209, 215, 2 floor, D Wing,
M/s Navi Mumbai SEZ Commercial
Complex Sector, 11 Dronagiri,
Raigad Mumbai- 400 707.

... Respondents.

Alongwith
Anticipatory Bail Application No.1875 of 2025

Tanveer Kapadia
Son of Ilyas Kapadia
Aged 29 yrs, Male,
Director, Kapadia Exim Pvt Ltd,
Having its registered office at
Unit No.141-142, Plot No.257-B,
Sachin, Surat, Gujarat-394230.

And

Residing at 11/223, Tabrez Complex,
Pratap Press Lane, Bhagatalao,
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1. The State of Maharashtra
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208, 209, 215, 2 Floor, D wing,
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Complex Sector, 11 Dronagiri,
Raigad, Mumbai 400 707.

.... Respondents.

Dr Sujay Kantawala a/w Aishwarya Kantawala, Jeffry Caleb,
Ayushi Jha for the applicants.
Mr Arfan Sait, APP for the respondent / State.
Ms Nitee Punde a/w Mamta Omle for respondent No.2.

Coram : R.N.Laddha, J.
Reserved on : 13 August 2025
Pronounced on : 19 August 2025

P.C. :

The applicants seek anticipatory bail under Section 482 of the Bharatiya Nagrik Suraksha Sanhita (BNSS), 2023, apprehending arrest in connection with the summons dated 7 November 2024, 26 November 2024, 5 February 2025, and 27 March 2025 in F.No.DRI/MZU/NS-I/INT-113/ ENQ/46 of 2024, in an investigation being conducted by the Directorate of Revenue Intelligence (DRI), Nhava-Sheva, Mumbai, arising out of seizure of a consignment declared as 'Polyester Long Scarves', but subsequently found to contain old and used laptops and other electronic goods, prohibited for import under Notification No.23/2023 dated 3 August 2023 of the DGFT.

2. It is the case of the prosecution that the applicants are Directors of Kapadia Exim Private Limited, a company duly incorporated under the provisions of the Companies Act, 2013. Acting upon specific and credible intelligence, Customs Authorities initiated scrutiny into the activities of the said company. The intelligence revealed that Kapadia

Exim Private Limited had imported goods via Container No.TGHU 8614701, declaring the contents as ‘Polyester Long Scraves’ under Bill of Lading No.MLIJEANSA 2000430, dated 14 October 2024. However, the nature of the intelligence suggested that the declared description was a deliberate misrepresentation. It is alleged that the consignment concealed goods that are either restricted or prohibited under prevailing import regulations. The prosecution contends that such misdeclaration was not inadvertent but formed part of a calculated attempt to evade legal scrutiny and circumvent statutory prohibitions. The container in question, intended for delivery to Surat Special Economic Zone (SSEZ), located at Sachin, Surat, Gujarat, was in transit via M/s Ocean Gate Container Freight Station (CFS), Panvel, herein designated as the authorised CFS. At the said facility, requisite trans-shipment permission (TP) and delivery order (DO) were to be duly procured in accordance with applicable regulatory procedures.

3. The learned Counsel appearing on behalf of the applicants contended that the applicants, being Directors of Kapadia Exim Private Limited, have at all times scrupulously complied with the summons issued, and

voluntarily appeared before the investigating authority on multiple occasions.

4. It is urged that the discrepancy in the shipment was solely attributable to an inadvertent error of the overseas supplier, and the applicants promptly apprised the CEZ authorities while simultaneously seeking re-export permission. The applicants assert that they derived no pecuniary benefit, never claimed ownership over the seized goods, and therefore, lacked *mens rea*.

5. Reliance was placed on *Dipesh Tiwari vs State of Madhya Pradesh* (2023)10 CENTEX 29 (SC), to contend that since the evidence is largely documentary and applicants have cooperated, custodial interrogation is unwarranted. Further reliance was placed on *Sushila Aggarwal & Ors. v. State (NCT of Delhi) & Anr.*, (2020) 5 SCC 1, and *Radhika Aggarwal v. Union of India & Ors.*, (2025) 2 TMI 1162, to argue that protection ought not to be denied merely on apprehension.

6. On the other hand, learned Counsel for respondent No.2 submitted that the consignment in question was

intercepted on credible intelligence. Examination revealed gross misdeclaration : instead of 224 packages of scarves weighing 11,204 Kgs., the container was found to contain 1,123 cartons comprising 12,323 old and used laptops weighing over 21,000 Kgs, along with a currency counting machine.

7. It is submitted that the import of such restricted goods without a license is prohibited, environmentally hazardous, and indicative of a well-planned attempt at smuggling under the guise of SEZ privileges. The respondent further contended that the applicants wilfully abstained from attending inspection proceedings despite repeated notices, suppressed material facts while seeking re-export permission from SEZ authorities, and failed to disclose that the consignment had already been detained by the DRI. Statements of the Customs Broker, shipping line representatives, and transporters recorded under Section 108 of the Customs Act implicate the applicants in active communication, diversion of consignments to unauthorised godowns, and substitution of goods. The applicants' non-cooperation and deliberate avoidance of summons, coupled with prior similar imports, demonstrate a larger conspiracy

necessitating custodial interrogation.

8. This Court has given anxious consideration to the submissions canvassed across the Bar and perused the material placed on record.

9. It appears from the record that the seizure effected on 29/30 October 2024 revealed gross misdeclaration of goods. The contention of inadvertent error by the supplier is belied by contemporaneous communications and suppression of material facts while applying for re-export. *Prima facie* material collected during the investigation, including statements of independent witnesses and transporters, discloses active involvement of the applicants. The allegation that consignments were diverted to unauthorised godowns before reaching SEZ, if true, evidences a deliberate modus operandi of smuggling under the cover of lawful import. While the applicants assert cooperation, the record reveals instances of avoidance of summons and delayed appearances, often citing pretexts. The past conduct, coupled with the gravity of the offence involving the smuggling of restricted electronic goods of substantial quantity, cannot be brushed aside.

10. The reliance on Dipesh Tiwari (*supra*) and Sushila Aggarwal (*supra*) is misplaced. The present case involves a complex conspiracy requiring custodial interrogation to identify accomplices, trace financial flows, and prevent recurrence. The offences under the Customs Act, particularly those involving misdeclaration and smuggling of restricted goods, have serious ramifications for the national economy and security. The power of anticipatory bail must be exercised sparingly and not in cases where custodial examination is essential.

11. The plea for parity with the co-director who was granted bail is rejected. That order was passed in a regular bail context post-arrest on considerations entirely distinct from anticipatory bail. The Courts, time and again, have recognised that economic offences strike at the root of the national economy and must be treated with sternness. The present case, involving large-scale smuggling of restricted goods, squarely falls within that category.

12. Considering the seriousness of allegations, the nature of evidence collected, the magnitude of the seizure, the applicants' conduct, and the necessity of custodial

interrogation for a fair and effective investigation, this Court is not inclined to exercise discretion under Section 482 of the BNSS.

13. Accordingly, the present anticipatory bail applications stand rejected. As a sequel, the interim protection granted to the applicants stands vacated forthwith.

[R. N. Laddha, J.]