

**CRA-D-986-2023 (O&M)****-1-****IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH****CRA-D-986-2023 (O&M)****Reserved on : 08.12.2025****Date of Decision: 19.12.2025****Amit Gambhir****... Appellant****V/S****National Investigation Agency****... Respondent****CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL
HON'BLE MRS. JUSTICE RAMESH KUMARI**

Present: Mr. R.S. Cheema, Senior Advocate with
Mr. Ishan Khetarpal, Advocate
for the appellant.

Mr. Sukhdeep Singh Sandhu, Special Prosecutor
for the respondent-NIA.

*********RAMESH KUMARI, J.**

1. Prayer in this appeal is for setting aside order dated 17.07.2023, passed in the 4th bail application No. 1635 of 2023 by Special Judge, NIA, Punjab, SAS Nagar (Mohali) wherein appellant's prayer for bail pending trial in RC No.18/2019/NIA/DLI dated 24.07.2019 under Section 120-B, 121-A, 122 of IPC, Sections 8, 16, 17, 18, 23, 24, 29 and 32(b)(e) of NDPS Act and Sections 18, 18-B and 20 of Unlawful Activities (Prevention) Act (for short 'UA(P) Act').
2. Brief facts, as per prosecution version, are that a Pakistani truck bearing No.C-1704 having a permit dated 26.06.2019, issued by Pakistan Customs, entered Indian territory at about 5:40 P.M. on 26.06.2019. Driver of truck, one Asif Raja offloaded 600 polypropylene bags of



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consignment declared as light pink rock salt granules at godown no.3A of Central Warehousing Corporation. This consignment was imported by Gurbinder Singh of M/s Kanishk Enterprises from Pakistan and exported by M/s Global Vision Impex. Consignment, after appraisalment was examined on 29.06.2019, upon which suspicious whitish substance was found in one of polypropylene bags. Entire consignment was examined, out of which 16 of polypropylene bags were found to contain the whitish colored powder/granules which was suspected to contain narcotic substance that is heroin. After following due procedures 532 kilogram heroin and 52 kilogram mixed narcotics having the cost of about 72700 crores in international market was seized by the Custom Department. Gurbinder Singh (since dead) in his statement dated 30.06.2019 disclosed that consignment was to be delivered to Tariq Ahmad Lone, co-accused and in his statement dated 01.07.2019, Gurbinder Singh stated that truck bearing registration no.PB-46-M-8096 was to be used for transportation of rock salt consignment. During investigation, a conspiracy to smuggle narcotics into India via ICP, Attari, Amritsar was discovered. Keeping in view the nature and gravity of offence, NIA was directed vide order dated 23.07.2019, passed by Ministry of Home Affairs, CTCR Division, North Block, to take over investigation of the case, upon which RC No.18/2019/NIA/DL1 dated 24.07.2019, under Section 120-B, 121A, 122 of IPC, Sections 17, 18, 18-B, 20 of UA(P) Act, and 32(B)(e) of NDPS ACT was registered. Gurbinder Singh and accused Tariq Ahmad Lone were arrested by the Department of Custom. In the investigation by NIA, it was further revealed that consignment of

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narcotics in question, concealed in rock salt was one amongst a series of six other such consignments. It was found that Farookh Lone (maternal uncle of Tariq Ahmad Lone) and Sahil in Pakistan sent the contraband alongwith money for import duty as well as purchase price of the goods purported to be rock salt. Payment of consignments was made by Tariq Ahmad Lone, from Jammu & Kashmir, who received money from Sahil and Farookh Lone through Hawala channel in which present appellant played a key-role, since he was in touch with Tariq Ahmad Lone. Truck in question was found to be the same which was used for transportation of rock salt consignment and delivery to the godown at Ram Tirth Road, Amritsar, which was operated by Ranjit Singh and Iqbal Singh, though neither of these two were known to the trade of rock salt. Owner of truck (Indian truck No.PB-46M-8096 used to transport the consignment to abovesaid godown) was Jasbir Singh and its driver Nirbhail Singh.

3. It is the case of prosecution that present is a case of Narco Terrorism having National and International ramifications. On the basis of investigation conducted by NIA, charge-sheet was presented against 11 persons, the accused Gurbinder Singh having died. The persons against whom charge-sheet under Section 120-B IPC and Sections 17, 18 and 20 of UA(P) Act and Sections 8 read with 21, 23, 12 read with 24, 29 of NDPS Act was presented, are as under:-

- | | | |
|---------------------|-----|-------|
| 1. Tariq Ahmad Lone | J&K | (A-2) |
| 2. Jasbir Singh | | (A-3) |
| 3. Nirbhail Singh | | (A-4) |
| 4. Sandeep Kaur | | (A-5) |



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5. Ajay Gupta		(A-6)
6. Ranjeet Singh @ Rana		(A-7)
7. Iqbal Singh		(A-8)
8. Farookh Lone	PAKISTAN	(A-9)
9. Sahil	AFGHANISTAN	(A-10)
10. Sohaib Noor	PAKISTAN	(A-11)
11. Amir Noor	PAKISTAN	(A-12)

4. The following firms were also proceeded against:-

12. M/s. Kanish Enterprises Pvt. Ltd.		(A-13)
13. M/s. Gupta Fast Forwarders		(A-14)
14. M/s. Global Vision Impex	PAKISTAN	(A-15)
15. M/s. Aimex General Trading Company	PAKISTAN	(A-16)

5. Supplementary challan/charge-sheet had been filed against present appellant and Ranjit Singh @ Cheeta on 28.05.2020 and 13.08.2020, respectively.

6. Appellant filed application seeking bail pending trial in above mentioned case before learned Special Judge, which was dismissed vide impugned order dated 17.07.2023, while observing that the said bail application was 4th bail application filed by the appellant before learned trial Court and that the learned counsel for the appellant had failed to point out any change of material circumstances since passing of the orders in previous bail applications and also keeping in view the serious nature of allegations and gravity of offence.

7. Learned counsel for the appellant vehemently argued that learned Special Court has grossly erred in declining concession of bail pending

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trial of the appellant. He also contended that appellant is not involved in any other criminal case and in fact he is a peace loving citizen of the country, carrying on his business of money exchange in a proper manner. Appellant is a shopkeeper and is running an agency for exchange of currency notes. He never indulged in Hawala transactions. His name was not mentioned in original charge-sheet. He is wrongly named in supplementary chargesheet without there being any incriminating material worth the name. Co-accused Ajay Gupta, Nirbhail Singh and Jasbir Singh, had been released on regular bail and thus on the ground of parity, the present appellant is also entitled for bail. Appellant is in custody since 03.01.2020 and there is not much progress in the trial. Learned counsel for the appellant has placed reliance upon the following judgments:

1. Union of India Versus K.A. Najeeb, (2021) 3 SCC 713
2. Vernon Versus State of Maharashtra and another, 2023 SCC OnLine SC 885.
3. Javed Gulam Nabi Shaikh Vs. State of Maharashtra and another, 2024 SCC OnLine SC 1693.
4. Shoma Kanti Sen Vs. State of Maharashtra, (2024) 6 SCC 591
5. Baljinder Singh Rambo Vs. State of Punjab, CRA-D-1059-2024.
6. Manjit Singh @ Manga Vs. State of Punjab and another, CRA-D-478-2021.
7. Tapas Kumar Palit Versus State of Chattisgarh, 2025 SCC Online SC 322.
8. Sukhjinder Singh @ Bittu Vs. State of Punjab, CRA-D-1103-2022

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8. Learned counsel for the respondent-NIA opposed the appeal while submitting that there was sufficient evidence on record to indicate culpability of the appellant. The appellant transferred more than Rs. 4 Crores through Hawala transactions and it is case of narco-terrorism, where sale proceeds of narcotics illegally smuggled in the country are sent abroad through Hawala transactions to fund the terrorists activities and the present appellant is part of said international racket, since he worked at the instance of Tariq Ahmad Lone, kingpin of the racket pushing narcotics from Pakistan into India. During search of residential house of appellant, incriminating articles in the form of mobile phones, three sim cards, hard-disk, laptop, Indian and foreign currency notes were recovered, which shows that he is part of well organized gang engaged in drug smuggling and narco-terrorism. He used one sim card in the name of some other person to keep contact with his Pakistani counterparts, so as to conceal his identity. When the consignment of heroin was intercepted by the customs department, the appellant fled to Thailand and then went to several other countries and remained there for more than 3 months.
9. Learned counsel for the respondent also submitted that the case of co-accused Ajay Gupta, Nirbhail Singh and Jasbir Singh is on different footing and the present appellant cannot take the benefit of bail on the ground of parity. He vehemently prayed for dismissal of the appeal. Learned counsel for the respondent-NIA placed reliance upon the judgments rendered by the Hon'ble Supreme Court in the following cases:-



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1. ***National Investigation Agency Vs. Zahoor Ahmad Shah Watali***, (2019) 5 SCC 1.
 2. ***Gurwinder Singh Vs. State of Punjab and another*** in Criminal Appeal No. 704 of 2024.
10. We have perused the paper-book and allegations contained in the chargesheet against the appellant.
11. During the course of the investigation, disclosure statement of appellant Amit Gambhir, Annexure 'A' was recorded on 16.01.2020. This statement reveals that the appellant on different occasions, at the instance of one Shera, transferred Indian currency of different denominations in Dirham to Alpha exchange Dubai through his known/friendly money exchange agents, the details of which can be summarized as under:-
- (i) Shera handed over Rs. 58,00,000/- and Rs. 21,90,000 on 17.04.2019. One Raja, who runs a money exchange shop named as Raja & company, at the asking of appellant transferred amount equivalent to Rs. 56 lakhs on the same day to Alpha money exchange, Dubai.
 - (ii) On 18/4/2019 Shera handed over Rs 30 lakhs to the appellant. On the asking of appellant, money exchanger Love Verma M/s Vidya Prakash Di Hatti, near Golden Temple, Amritsar transferred Dirham equivalent to amount of Rs. 15 lakhs. Vicky of M/s Singar Collection, transferred Dirham equivalent to amount of Rs.23,64,000/- to the Alpha money exchange Dubai.
 - (iii) On 19.4.2019 Shera handed over Rs.51,92,200/- and Rs. 31,49,600/- to the appellant. Upon asking of the appellant, Love Verma Jeet Singh of Jalandhar Punjab, known as Chacha Jalandhar transferred Dirham equivalent to amount of Rs. 10 Lakhs and Rs.

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31,80,275/- respectively. That money was paid in 3 parts by the appellant i.e. (i) Rs. 10 lakhs (ii) Rs. 8,11,275/- (iii) Rs. 13,69,000/- was taken by the person namely Jas, sent by Jeet Chacha, Jalandhar. Vicky of M/s Singar Collection, Sultanwind, Amritsar transferred Dirham equivalent to amount of Rs. 25 lakhs to Raja of M/s Raja & company, Link Road, Amritsar transferred equivalent to Rs. 14 lakhs.

(iv) On 20/04/19 Shera again handed over Rs. 37,79,400/- to the appellant. On asking of the appellant, Dirham equivalent to amount of Rs. 40 lakhs was transferred to Alpha exchange Dubai by Singapore Money Exchange situated at Link Road, Amritsar, which is run by two brothers namely Tochi and Jinda. Vicky of M/s Singar Collection, Sultan wind, Amritsar and Raja M/S Raja & company, Link Road, Amritsar transferred Dirham equivalent to amount of Rs. 22,28,000/- and Rs. 35 lakhs respectively to the Alfa money exchange Dubai.

(v) On 21.04.2019 Shera handed over Rs. 90,38,100/-, Rs. 7,99,500/-, Rs. 35,30,000/- to the appellant. Dirham equivalent to amount of Rs. 60,05,100 and Rs. 20 Lakhs were transferred to Alpha exchange Dubai by Singapore money Exchange situated at Link Road, Amritsar and Love Verma respectively on the asking of the appellant.

(vi) On 23.05.2019 Shera handed over Rs. 64,83,750/- to the appellant and at the instructions of appellant, Raja of M/s Raja & company, Link Road, Amritsar and Love Verma transferred amount

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equivalent to Rs. 50 lakhs and Rs. 5,46,000/- respectively, to Alpha exchange, Dubai.

(vii) In addition to the above amount, Shera handed over Rs. 20,00,000 and Rs. 7,00,000/- to appellant and on his asking, Rs. 20,00,000 and Rs. 7,00,000 respectively were transferred by Love Verma and Varun Qadian to Alpha exchange, Dubai.

12. The appellant, during the investigation also identified the slip of paper on which receipts from Shera have been written for the dates 17th, 18th, 19th, 20th, 21st 22nd (month/year not mentioned).
13. The appellant Amit Gambhir also specifically stated in Annexure 'A' that Shera gave him at least Rs. 4,85,56,050/- on various dates and from this amount, he transferred Dirham equivalent to Rs. 4,39,23,375/- through various money exchangers. The difference of the above mentioned amounts may be due to some receipt from Shera and transfers, for which the slip is not available. He earned a commission of approx., Rs. 40,000/- in the entire money exchange.
14. Appellant also stated in Annexure 'A' that in the month of May, 2019 Shera came to his shop with Rs. 9.5 lakhs and asked him to deliver this money in Batala, Gurdaspur to a person. In this regard, appellant spoke to his business friend Deepak Kansra @Bobby. He agreed for it and in response asked the appellant to give Rs. 9.5 Lakhs to Love Verma to settle the transaction as Deepak Kansra @ Bobby owed some payment to Love Verma.
15. The disclosure statement Annexure 'A' is coupled with documents collected by the Investigating Agency during the course of investigation,



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i.e. the slips, which reveal that the appellant ran a parallel money transfer agency for which, he was not holding any licence and he failed to disclose the authorities regarding the transfer of huge amount of money transfer in Dubai at the instance of Shera.

16. The allegation against the appellant are different and serious and he cannot take the benefit of parity by pleading that he is entitled for bail because benefit of bail is extended to the co-accused.
17. The allegations against accused Nirbhail Singh, driver of the truck were that on previous occasions when truck was not intercepted, the consignment might have contained contraband. The allegations against him were found only based on suppositions, conjunctures rather than solid evidence.
18. Accused Jasbir Singh was owner of the truck in question but the truck was not intercepted while importing the drugs along with rock salt and it was held that there cannot be any presumption that contraband would have been transported along with rock salt from ICP Attari up to the godown of Rana on earlier occasions.
19. Co-accused Ajay Gupta was given the benefit of regular bail because he imported four consignments of rock salt from Pakistan and that consignments were never intercepted and no contraband was recovered from that consignments.
20. Section 43D(5) of UA(P) Act imposes embargo on grant of bail, which is reproduced as under:-

“43D(5)-Notwithstanding anything contained in the Code (Criminal Procedure Code, 1973), no person accused of an offence punishable under Chapters IV



and VI of this Act shall be released on bail or on his own bond unless the Public Prosecutor has been given an opportunity of being heard on the application for such release.

Provided that such accused person shall not be released on bail or on his own bond if the Court, on a perusal of the case diary or the Report made under section 173 of the Code is of the opinion that there are reasonable grounds for believing that the accusation against such person is prima facie true."

21. A bare perusal of Section 43D(5) of the UA(P) Act reveals that the provision imposes a specific statutory embargo on grant of bail to an accused person charged with offence punishable under Chapters IV and VI of the Act, which pertain to terrorist activities and terrorist organizations. The section mandates that unless the Court, upon perusal of the case diary or charge-sheet, is satisfied that there are no reasonable ground to believe that the accusations are *prima facie* true, bail cannot be granted. The legislative intent is clear: in cases involving terrorism-related offences, the threshold for bail is heightened in comparison to other criminal cases. The safeguard to prevent misuse of this provision is built into the requirement that the State must be given an opportunity of being heard.
22. In **Zahoor Ahmad Shah Watali's** case (supra), the Hon'ble Apex Court held that at the stage of granting bail, the Court must not hold an inquiry into the merits of the prosecution's case but only ascertain whether the accusations are *prima facie* supported by the materials on record. It is



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categorically held that in bail application under UA(P) Act, a different approach is required.

23. In **Gurwinder Singh's** case (supra) the Hon'ble Supreme Court was of the view that the material on record *prima facie* indicated the complicity of the accused as a part of conspiracy, as he was knowingly facilitating the commission of a preparatory act towards the commission of a terrorist act under Section 18 of the UA(P) Act and for that reason, the bail application of accused was rejected.
24. Hon'ble Apex Court in **Union of India Vs. K.A Najeeb (2021)3 SCC 713**, observed as under:-

“long custody would be an essential factor while granting bail under the UA(P) Act. Article 21 of the Constitution of India provides right to speedy trial and long period of incarceration would be a good ground to grant bail to an under trial for an offence punishable under the UA(P) Act. It has also been held that the embargo under Section 43-D of the UA(P) Act would not negate the powers of the Court to give effect to Article 21 of the Constitution of India.”

25. The decision rendered in **K.A.Najeeb's case (supra)** was not followed in **Gurwinder Singh's** case (supra) because in **K.A.Najeeb's case (supra)** except the appellant, other co-accused had already undergone trial and were sentenced to undergo imprisonment for a period not exceeding eight years and Hon'ble Apex Court granted bail in anticipation of the impending sentence that the accused (**K.A.Najeeb's case**) might face upon conviction and also because the accused had already served portion of maximum imprisonment i.e. more than five years. The trial against accused was separated because he was declared proclaimed offender



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whereas trial against co-accused was completed and they were already sentenced. That factor was considered for grant of bail. Therefore, K.A.Najeeb's judgment cannot be applied to each case in UA(P) Act without considering the peculiar facts of the said case.

26. In ***Vernon's case*** (supra), ***Javed Gulam Nabi Shaikh's case*** (supra) and ***Baljinder Singh @ Rambo's case*** (supra), the bail was granted to the accused because the charges were yet to be framed.
27. The facts of ***Manjit Singh @ Manga's case*** (supra), ***Tapas Kumar Patil's case*** (supra) and ***Sukhjinder Singh @ Bittu's case*** (supra) are also different and judgements rendered in these cases cannot be applied to the present case.
28. In the present case, in view of the statutory embargo under Section 43-D(5) of the UA(P) Act, this Court cannot lightly ignore the documents placed on record, which at this stage, establish a *prima facie* case against the appellant. Although, the appellant was arrested on 03.01.2020, however, prolonged detention cannot come in the way of seriousness and grave nature of allegations involving offences against national security.
29. In ***Central Bureau of Investigation Versus Dayamoy Mahato etc.***, SLP (Criminal) Nos. 12376-12377 of 2023, decided on 11.12.2025, Hon'ble Apex Court although refused to cancel the bail of the respondents granted by Calcutta High Court, who were accused of derailment of train Jnaneshwari Express, resulting in the untimely death of 148 persons and injuries to 170 persons, but held that Section 436(a) Cr. P.C. is not applicable to those offences in which death is one of the possible punishment prescribed. Hon'ble Apex Court further observed that while

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the rights granted under Article 21 of the Constitution of India must always be protected, but however, in cases where the security or integrity of the nation is called into question, long incarceration cannot be the sole ground of consideration and that the act of the accused persons must be looked at, on the whole, and all relevant factors must be given due consideration while granting or denying bail.

30. Regarding reverse burden of proof, in **Dayamoy Mahato's** case (supra), it is further observed as under:-

“17. Moving on to the third question, a reverse burden of proof essentially means that at the outset of trial, the prosecution is only required to establish certain foundational facts. Once these foundational facts are established, the presumption of guilt kicks in and the accused then is to dispel/rebut the presumption in order to establish innocence, as opposed to the ordinary standards where a prosecution is to establish its case beyond reasonable doubt and accused is only to poke sufficient holes therein, to bring in the possibility of him not having committed the act in question. One of the main charges against the accused persons is under the UA(P) Act for having committed a terrorist act. A terrorist act is an act done with intent or likely intent to threaten the unity, integrity, security, economic security or sovereignty of India. Such an act when done with explosives, firearms, toxic chemicals, biological, radioactive or nuclear substances, or any hazardous means, thereby causing death, injury, destruction of property, disruption to monetary stability etc. qualifies so.



Since this legislation provides for the procedure to deal with, and consequences of such act, it imposes a reverse burden for proof on the accused as per Section 43E thereof.

18. It is a well-recognised position that given the nature of the offence involved, that is, offences against the state and society, bail is a slightly difficult relief to obtain. A necessary consequence thereof, an under trial in custody faces several difficulties in rebutting the presumption drawn by law, against them. An incarcerated accused would have severely limited access to evidence, witnesses and investigative material. This becomes all the more pronounced because the opposite party is the State which has all the means and resources at its disposal. Prolonged incarceration in cases where the accused is socio-economically disadvantaged, amplifies the inequalities for it becomes exceedingly difficult to forward legal/financial/expert assistance that is required to dispel the presumption. There is nearly complete dependence on an otherwise overburdened legal-aid system which struggles with delays, inadequate resources and inconsistent quality. In these cases, true it is that the burden of proving innocence is on the accused, as already discussed. A burden is also on the Courts to make it possible for them to do so. It is here that the role of the judiciary becomes significant. A constitutional democracy does not legitimise burdens by simply declaring them; it must ensure that those burdened are meaningfully equipped to bear them, even those who are accused of the worst offences imaginable. If the State, in spite of all its might presumes guilt, then the same

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State must also, with the employment of all the resources at its command, create pathways through which the accused can reclaim their innocence. Needless to say, procedural formalities do not suffice. If it is only those, it falls grossly short of the grandeur of a constitutional democracy. It demands a justice system that is alive to human vulnerability, that recognises that liberty is not a privilege for the powerful but a right inherent in every individual.

Delay is an un-ignorable reality of the Indian criminal adjudication system which on its own raises significant issues, but when this delay is in cases such as the UA(P) Act, where a reverse burden of proof is in place, it acquires a qualitatively different, and more insidious, character. Courts, bound by legislative intent and statutory language, ask for, even before the trial begins, the accused to be able to establish preliminarily, that they will be able to rebut the presumption against them. This doctrinal inversion becomes all the more pernicious on account of procedural delays and very liberty of a person becomes hostage to clogged dockets, overworked judges, a lax prosecution, repeated adjournments by members of the bar and much more.”

31. Coming back to the facts of the present case, the appellant indulged in Hawala transactions of more than Rs. 4 Crores at the asking of one Shera and Indian currency was transferred in Dirham to money exchange agency in Dubai. The evidence collected by NIA from the digital devices reveal the involvement of appellant in Hawala transactions. It is not the case where a few thousands or a few Lacs were transferred to money exchange agency in Dubai. It is a huge



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amount of more than Rs.4 Crores transferred at the instance of one entity Shera on different occasions. The appellant was in touch with main accused Tariq Ahmad Lone. After interception of consignment containing narcotics, appellant fled to Thailand and other countries. There exists evidence of his involvement in series of acts to endanger the unity, integrity and security of the country by indulging in narco terrorism, where the proceeds of narcotics smuggled inside India were sent to Dubai in Dirham currency through Hawala transactions to feed the terrorist activities from across the border.

32. In view of above discussion, we are of the opinion that accused-appellant is not entitled for release on regular bail. Accordingly, the bail application moved by appellant is dismissed.
33. Before parting with the order, we deem it appropriate to issue some directions to the prosecution. Chargesheet in this case was filed against the appellant on 28.05.2020. Second supplementary chargesheet was filed on 13.08.2020. As of now, out of total 248 prosecution witnesses, prosecution has examined 11 witnesses and 237 witnesses are yet to be examined. State counsel also informed that the trial proceedings were adjourned 73 times from the date of filing of chargesheet and framing of charges and out of these 73 adjournments, case was adjourned 63 times at the instance of accused facing trial. In view of this information, the protracted trial cannot be attributed solely to prosecution agency. However, the



trial against the appellant and other accused should be expedited and regularized.

34. Since till date only 11 prosecution witnesses, out of cited 248 prosecution witnesses, have been examined by the trial Court, the trial Court is directed to take the following steps for expeditious conclusion of the trial:-

- (i)

The trial Court shall frame a schedule of dates in advance for summoning the witnesses and shall also endeavour to record the statements of the PWs whose presence is duly secured. Special Messengers be deputed for securing the presence of the prosecution witnesses. If deemed necessary, a letter may be written to the Senior Superintendent of Police, concerned, for getting the needful done for ensuring timely presence of prosecution witnesses; and
- (ii)

The prosecution is directed to ensure the presence of all the prosecution witnesses before the trial Court on the dates as may be fixed by the trial Court for recording prosecution evidence. The District Attorney concerned to take necessary steps for the purpose of securing the presence of the remaining prosecution witnesses.

35. Pending application(s), if any, is/are also dismissed.
36. Any observations made herein above while deciding this bail application shall have no bearing on the merits of the case.

(GURVINDER SINGH GILL)

JUDGE

(RAMESH KUMARI)

JUDGE

19.12.2025

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Whether Speaking/Reasoned	Yes/No
Whether Reportable	Yes/No