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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ CRL.REV.P. 314/2025

ANUJ GUPTA .....Petitioner

Through: Mr. Kappil Chhandna, Advocate.

versus

CBI .....Respondent

Through: Mr. Ravi Sharma, SPP, CBI, Mr. Swapnil Chaudhari, Mr. Ishaan Bhardwaj, Mr. Shivam Mishra and Ms. Madhulika Rai Sharma, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% 14.08.2025

1. The present revision petition under Section 438 read with Section 442 of the Bhartiya Nagarik Suraksha Sanhita, 2023[1] challenges order on charge dated 17th January, 2025, passed by the Special Judge, P.C. Act, CBI-15: Rouse Avenue District Court Complex, New Delhi. These proceedings emanate from FIR No. RC2182021A0007/2021 registered at P.S. CBI/AC-III for offences under Sections 7/8/9/10 of the Prevention of Corruption Act, 1988[2] read with Section 120-B of the Indian Penal Code, 1860. [3]

2. The aforesaid FIR was registered on the basis of secret information indicating that Akil Ahmed, Regional Officer, NHAI, Bangalore, had demanded illegal gratification from Ratnakaran Sajilal, General Manager of

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[1] "BNS"
[2] "the PC Act"
[3] "IPC"

Dilip Buildcon Limited, for issuance of Provisional Commercial and Operations Dates[4] and for clearance of bills relating to Bangalore-Chennai Expressway project. The investigation revealed that Devendra Jain, Executive Director of Dilip Buildcon Limited, approved the payment of a bribe of INR 20,00,000/- to Akil Ahmed. For this purpose, funds were arranged by Uma Soni and routed through hawala channels to Sunil Kumar Verma in Delhi. It is alleged that Verma subsequently handed over the amount to the Petitioner, a Chartered Accountant, at Dwarka, New Delhi, on 30th December, 2021.

3. Acting on this information, CBI laid a trap at Sector-19, Dwarka, where Sunil Kumar Verma and the Petitioner were apprehended immediately after delivery of the bribe amount. Thereafter, the Petitioner sent a confirmation message of receipt to Akil Ahmed, who acknowledged the same. Investigation also revealed the role of Dilip Suryavanshi, Chairman of Dilip Buildcon Limited, in facilitating the transfer of funds.

4. Upon completion of investigation, a chargesheet was filed against the Petitioner and other co-accused persons for offences punishable under Sections 7/8/9/10 of the PC Act read with Section 120B of IPC. A supplementary chargesheet was filed against Vandana Sharma for arranging part of the bribe and destroying documents before the CBI search.

5. The Petitioner contends that the order on charge is unsustainable in so far as it implicates him. He submits that he had no knowledge of the contents of the bag delivered by co-accused Sunil Kumar Verma, and that he merely accepted it at the behest of Akil Ahmed, for whom he was rendering

[4] "PCODs"

professional services as a Chartered Accountant. His role was confined exclusively to the preparation of tax returns and allied professional work. According to him, he was under a *bona fide* impression that the bag would later be collected by Ahmed's wife, and he emphasises that he had no connection whatsoever with NHAI or the business dealings of Dilip Buildcon Limited. He alleges that he has been wrongly roped into the alleged bribery transaction on account of his professional association with Akil Ahmed. Absent material evidencing *mens rea*, the indispensable element of conspiracy/abetment is missing; mere physical receipt, without awareness, does not elevate professional proximity into criminal participation at the charge stage.

6. The Petitioner further submits that the prosecution has failed to produce any transcript of telephonic conversations between him and Akil Ahmed that could demonstrate his knowledge of the contents of the bag or link him to the alleged bribe. He points out that even the WhatsApp messages relied upon by the prosecution contain no reference to any bribe transaction, nor do they indicate that he was in constant touch with, or providing updates to, Akil Ahmed regarding the delivery. It is also urged that the Trial Court overlooked the fact that the CBI itself, as recorded in this Court's order dated 23rd February, 2022 in BAIL APPLN. 279/2022, admitted that no such transcript involving the Petitioner exists.

7. The Petitioner also asserts the doctrine of parity. It is argued that three co-accused – Uma Soni, Vandana Sharma and Dilip Suryavanshi – stand discharged being unaware of the tainted money.

8. The Court has considered the submissions and the material placed on record. The Trial Court, in framing charges, relied on three strands of evidence: first, the recovery of the tainted amount from the Petitioner's office; second, the testimony of two independent witnesses who were part of the trap team; and third, the contemporaneous WhatsApp exchanges establishing the Petitioner's active role in confirming delivery. For ease of reference, the relevant observations made in impugned order reads as follows:

> *182. Further in terms of call recorded at Serial no. 71 & 85 on 30.12.2021, accused Mahim Pratap Singh (A-3) is stating to have spoken to (A-1), and (A-2 & A-3) are discussing about the collection of the money at Delhi at around 05:30-06:00 p.m. through Sh. Sunil Kumar Verma (A-6), which was transferred from Bhopal through Hawala, for its delivery to accused Akil Ahmed (A-1).*
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> *183. In pursuance thereto, a trap was laid by the CBI on 30.12.2021, on the basis of source information, at around 05 :45p.m. at the office premises of Sh. Anuj Gupta (A-8), the Chartered Accountant of accused Akil Ahmed (A-1), to whom the bribe money was to be paid as per directions of(A-1).*
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> *184. The recorded conversation between Anuj Gupta (A-8) and Sunil Kumar Verma (A-6) reflects that Sh. Sunil Kumar Verma had reached near the office of (A-8) and thereafter directions to reach to the exact location i.e. office premises of accused Anuj Gupta (A-8) are taken by him from (A-8) at Dwarka, Delhi.*
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> *185. Independent witnesses namely Sh. Puneet Kumar (LW-25) and Sh. Vipul Sharma (LW-26) were part of the trap team, who in their statements have substantiated the case about the delivery of the money of Rs.20 lacs by accused Sunil Kumar Verma (A-6) to accused Anuj Gupta (A-8) for (A-1) on the directions of accused Mahim Pratap Singh (A-3).*
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> *186. That accused Sunil Kumar Verma (A-6) thereafter had also sent a confirmation message to accused Mahim Pratap Singh (A-3) on whatsapp of '20 done' indicating the delivery of Rs. 20 lacs to accused Anuj Gupta (A-8).*
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> *187. It is also reflected that after both accused Sh. Sunil Kumar Verma (A-6) & Sh Anuj Gupta (A-8) were apprehended and confronted, during the trap proceedings, by the CBI team, a confirmation message of receiving the payment was sent to Akil Ahmed (A-1) through*

whatsapp on his mobile number 9999188298 by accused Anuj Gupta (A-8).

188. When no reply was received from (A-1), a whatsapp call on the mobile number of Akil Ahmed (A-1) was also made by (A-8) wherein he informed (A-1) that "saman mil gaya hai and to which Akil Ahmed (A-1) replied Ok' and disconnected the call.

189. Relevant to note is also the fact that instantly thereafter Akil Ahmed (A-1) called back accused Anuj Gupta (A-8) through a whatsapp call and accused Anuj Gupta (A-8) again informed him (A-1) '20 lakh mil gaye' · and (A-1) acknowledged the same by replying 'Ok', indicating acceptance of the bribe money by Akil Ahmed (A-1).

190. The bag containing the tainted money was also recovered from the premises of accused Anuj Gupta (A-8). All these proceedings, as noted above, were conducted in the presence of independent witnesses Sh. Puneet Kumar (LW-25) and Sh. Vipul Sharma (LW-26) who have duly substantiated the facts mentioned herein above.

191. Herein, it may be noted that the contentions of accused Anuj Gupta (A-8), that he was not aware about the money in the bag or that accused Akil Ahmed (A-1) had not told him about the delivery of the bribe money and his knowledge to that appears to be hollow completely.

192. The knowledge about the money in the bag and its acceptance / delivery at his office in terms of directions of accused Akil Ahmed (A-1) on the part of Sh. Anuj Gupta (A-8), who was his Chartered Accountant, is evident from the facts and circumstances so discussed above, and duly supported by the statement of independent witnesses and other raiding team members.

9. The sequence of events is crucial. On 30th December, 2021, coordination calls show the money was to be delivered through Sunil Kumar Verma to the Petitioner's office. The trap team witnessed the handover of INR 20 lakh at Dwarka. Subsequently, after the Petitioner was intercepted by the CBI, he was instructed to contact Akil Ahmed and inform him that "*INR 20 lakh mil gaye*," to which Akil Ahmed responded with acknowledgment. The bag containing the money was recovered from the Petitioner's office in the presence of independent witnesses. The evidence indicates not a passive handover of an unidentified bag, but a conscious act of confirming the precise amount to the principal accused. These

circumstances, taken cumulatively, *prima facie*, negate the claim of an incidental role or ignorance of the contends of the bag, and point instead to informed participation in the delivery of the bribe.

10. At this juncture, it must be noted that this Court is not expected to undertake a detailed or critical evaluation of evidence. Rather, the scope of judicial scrutiny at this stage is limited to forming a *prima facie* view based on the material placed on record. In ***State of Tamil Nadu v. R. Soundirarasu and Others***,[5] the Supreme Court held that at the stage of framing of charge, even strong suspicion founded on material which leads the court to form a presumptive opinion as to the existence of the factual ingredients constituting the offences alleged, would justify the framing of charge against the accused in respect of that offence. Discharge is warranted only when the charge appears to be wholly groundless.

11. Having regard to the settled principles, the impugned order reveals a strong *prima facie* case against the Petitioner. The contemporaneous WhatsApp exchange, wherein the Petitioner expressly confirmed receipt of "INR 20 lakh" and the principal accused (Akil Ahmed) acknowledged it, is pertinent. This communication, coupled with the recovery of the tainted money from his premises, *prima facie,* evidences the Petitioner's knowledge of the contents of the bag and his conscious participation in the transaction.

12. As to the argument that no transcript of telephonic conversation exists between the Petitioner and Akil Ahmed, and the reliance in regard on the observations in the bail order, it bears emphasis that findings at the stage of bail are tentative and confined to the question of liberty. They cannot be treated as binding or conclusive when the Court is called upon to consider

the framing of charge. Equally, the contention that the Petitioner must be treated on par with co-accused who have been discharged is misconceived. The role of each accused must be assessed on the basis of material specifically referable to them, and the discharge of one or more co-accused does not, in itself, furnish a ground to extend similar benefit to another. At the stage of framing of charge, the Court is required to determine whether there exists sufficient ground for presuming that the accused has committed the offence, and such assessment must be made with regard to the material specifically linking the accused to the offence alleged. Tested on this anvil, the discharge of certain co-accused cannot dilute the *prima facie* case emerging against the Petitioner.

13. The submissions advanced by the Petitioner are, in essence, matters of defence. Their veracity can only be tested during the course of trial, either through evidence adduced by the defence or by exposing infirmities in the prosecution's case. At this stage, such contentions cannot be a ground to forestall the framing of charges

14. In view of the foregoing discussion, this Court finds no merit in the present revision petition. The same, along with all pending applications, is accordingly dismissed.

SANJEEV NARULA, J

AUGUST 14, 2025/MK

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[5] (2023) 6 SCC 768.