

ORDER BELOW EXH. 93
In
PMLA Case No.10 of 2025

1. Ld. Advocate Mr. S.M.Vatsa on behalf of the accused Maheshdan Prabhudan Langa has filed this application raising objection against exhibiting Mark 6/15 - statement of Kavtaben Maheshbhai Langa. It is stated that the deposition of prosecution witness No.14 (Mr. Venu Putta, Assistant Director of E.D.) is going on and during the course of chief examination the prosecution has sought to give exhibit to the statement of Kavtaben Maheshbhai Langa which is recorded on 21/10/2024 in different ECIR No. ECIR/AMZO/18/2024 registered on 156/10/2024. The deposition of ED officer in this PMLA case pertains to ECIR No.ECIR/AMZO/20/2024 registered on 26/11/2024 and therefore, both the subject matters are different.
 - 1.1 It is submitted that statement of Kavtaben Maheshbhai Langa recorded in connection with ECIR/AMZO/18/2024 is a case in which yet not prosecution complaint has been filed by E.D. and in any case the statement of Kavtaben Maheshbhai Langa recorded in different ECIR would be subject matter of that case. By the time her statement is exhibited or admitted as an evidence in that case, the prosecution cannot be permitted to get the statement of Kavtaben Maheshbhai Langa (Mark 6/15) be exhibited in this case as the same would be contradictory against the settled principle of Evidence Act. It is further submitted that Kavtaben Maheshbhai Langa is not cited as witness in this case and whatever is submitted by PW-14 is hearsay

evidence. He further submitted that as per Section 50 of PMLA Act the evidence should be received on affidavit and said statement cannot be considered as evidence as the same is not on affidavit.

- 1.2 Reliance is also placed on Sec.80 of Indian Evidence Act (Sec. 79 of BSA) to contend that only those documents which are produced during any judicial proceedings shall be permitted to be genuine document. So far as statement of Kavtaben Maheshbhai Langa, recorded in other ECIR which is sought to be exhibited, is not pertaining to record given by a witness in any judicial proceedings and on this count also the statement cannot be permitted to be exhibited. He submits that the decision in case of *State of Gujarat vs Mohammed Atik and others, AIR 1998 SC 1686* would not be applicable as the same is in context of different factual matrices. So far as the provision of TADA case is concerned it starts with non-obstante clause which exclude operation of Code of Criminal Procedure and Indian Evidence Act and Section 50 of PMLA Act r/w Section 65 of PMLA Act do not exclude operation of CRPC and therefore, provision of Sec.15 of TADA cannot be applied in the present case for the purpose of exhibiting statement of Kavtaben Maheshbhai Langa. He further submits that, even otherwise accused statement cannot be admitted into evidence. The case of the prosecution that this prosecution witness had recorded statement of Kavtaben Maheshbhai Langa in different ECIR, as he was the same Investigating Officer in both the cases cannot be

a ground to exhibit the said statement, as statement Mark 6/15 only mentions about the document "seen" but nowhere it endorse that statement was used for questioning in context with present ECIR case. It is accordingly urged that the said statement may not be permitted to be exhibited in this case.

2. Ld. Spl.Public Prosecutor Mr. C.B. Gupta with Ld. Advocate Mr. Aniruddh Kambhoj submits that statement of Kavtaben Maheshbhai Langa dated 21/10/2024 (Mark 6/15) was recorded by the very same witness i.e. PW-14 who was also investigating ECIR No. ECIR/AMZO/18/2024. In the said case also Kavtaben Maheshbhai Langa was inquired about the property which as per the case of the prosecution in this case is that the same was purchased from the proceeds of crime generated by the accused of present case i.e. Maheshdan Prabhudan Langa. The accused was questioned by this I.O. in connection with the present ECIR No. ECIR/AMZO/20/2024 by putting him question in context with statement of Kavtaben Maheshbhai Langa recorded u/s 50 of PMLA Act. The said statement would be relevant for the purpose of deciding material fact about generation of proceeds of crime and acquiring property from the generated proceeds of crime. Ld. Spl. P.P. on behalf of complainant has filed detailed reply (Exh.94) in support of his contention with regard to giving exhibit to the statement of Kavtaben Maheshbhai Langa (Mark 6/15) which is already produced on record in this case vide

documentary evidence list. He has placed reliance on the following decisions:

1. **State of Gujarat vs Mohammed Atik & Ors. (1998 (4) SCC 351).**
2. **Anil Tuteja and Anr vs UOI, Spl. Leave to Appeal (Crl) No.11790/2024, dt.16/9/2025.**
3. **Yash Tuteja and Anr vs UOI, Writ Petition (Cri.) No.153/2023 dt. 8/4/2024.**

Relying on the decision in the case of *State of Gujarat vs Mohammed Atik (Supra)* it is contended that in the said case the Hon'ble Apex Court has observed that :

"8. We have, therefore, absolutely no doubt that a confession, if usable u/s 15 of the TADA, would not become unusable merely because the case is different or the crime is different. If the confession covers that different crime it would be a relevant item of evidence in the case in which that crime is under trial and it would then become admissible in the case."

- 2.1 Ld. Spl. Public Prosecutor further submitted that in the case of *Anil Tuteja vs UOI* (Supra) as referred above the Hon'ble Apex Court has specifically observed that material collected in another ECIR which was quashed on technical plea will not render the materials collected as unusable. It is accordingly urged to the Court that the statement of Kavtaben Maheshbhai Langa recorded in another ECIR pertains to proceeds of crime generated and is the issue in this case. The statement of Kavtaben Maheshbhai Langa in that case was put to the notice of the accused while recording his statement u/s 50 prior to his arrest in context

with this case and he was shown this statement and questioned and therefore, it has a relevance with this case and would be material for the Court to arrive at just and correct decision of the case. He has urged the Court to consider his oral and written submission as well as the case laws and urged the Court to exhibit the said document.

3. Heard Ld. Advocate for the defence and Ld. Spl. Public Prosecutor.
4. The prosecution has sought to give exhibit to statement of Kavtaben Maheshbhai Langa, which was recorded u/s 50 of PMLA Act in connection with ECIR No. ECIR/AMZO/18/2024, during the chief examination of prosecution witness - I.O. (Assistant Director of E.D.) in the present PMLA case which has arisen out of ECIR No. ECIR/AMZO/20/2024.
 - 4.1 I have heard the submission of respective parties extensively on the point of whether the said statement can be given exhibit or not in this case ? It is required to note that the present application is filed during the chief examination of witness - PW-14 Mr. Venu Putta, who is investigating officer of both ECIRs. It is not in dispute that both the ECIRs i.e. ECIR/AMZO/18/2024 and ECIR/AMZO/20/2024 are investigated by this very same witness. The accused is facing trial u/s 3 of PMLA Act. It is the say of the prosecution that property i.e. Office No.1125, Binori B Square-3, which is in the name of Kavtaben Maheshbhai Langa is purchased from proceeds

of crime generated by the accused Maheshdan Prabhudan Langa by committing illegal activities. The say of the prosecution that the accused Maheshdan Prabhudan Langa was confronted by showing this statement of Kavtaben Maheshbhai Langa (Mark 6/15) which was recorded in another ECIR No. ECIR/AMZO/18/2024. The statement of accused Maheshdan Prabhudan Langa u/s 50 in this case would prima-facie suggests that he was shown statement of Kavtaben Maheshbhai Langa and endorsement of "Seen" is also recorded. Having regard to the charge the accused is facing u/s 3 of PMLA Act, which is pertaining to generation of proceeds of crime and laundering of money and alleged nature of transaction, the statement of Kavtaben Maheshbhai Langa would be important during trial of this case as the accused was questioned in this case by showing the statement of Kavtaben Maheshbhai Langa. I have also taken into consideration the provision of Sec.50 of PMLA Act while considering this application.

- 4.2 The contention raised by the accused that statement which is recorded in another case cannot be exhibited in this case cannot be taken into consideration. The Court has also taken into consideration the decision of Hon'ble Apex Court in the case of *State of Gujarat vs Mohammed Atik (Supra)* wherein the Hon'ble Apex Court has considered the case of prosecution to use the confession of the accused recorded in different case. Similarly the Court has also taken into consideration the decision of Hon'ble Apex Court in *Anil Tuteja and Anr (Supra)* wherein it is

observed that materials collected in connection with ECIR, which is quashed on technical plea would not render the materials collected as non-usable. It is settled that mere exhibiting document do not amount to proof. Having considered the charge the accused is facing, provision of Sec. 50 of PMLA and decision of Hon'ble Apex Court in the case of *Vijay Madanlal Chaudhary vs Union of India, 2022 SCC online 929* pertaining to evidentiary value of statement recorded u/s 50 of the Act as well as the case-law relied by the prosecution in the case of *State of Gujarat vs Mohammed Atik (Supra) and Anil Tuteja and Anr (Supra)*, this Court finds that interest of justice would be served if the statement is permitted to be exhibited for the purpose of this case only, reserving the right of the accused to challenge its admissibility and evidentiary value. Accordingly, following order is passed.

ORDER

1. The application raising objection against exhibiting the statement of Kavitaaben Maheshbhai Langa (Mark 6/15) is rejected and the same is ordered to be exhibited qua this case, reserving liberty of defence as mentioned herein above.

Date: 3/2/2026 (Kamal M. Sojitra)
Principal District & Sessions Judge
& Spl. Designated Judge (PMLA)
Ahmedabad (Rural).
(Code : GJ01494)