

**ORDER BELOW EXH. 111**  
**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 objecting prosecution request to give exhibit to document Mark 6/10 which is referred during examination of P.W.-15. It is stated that the statement of accused Mahesh Prabhudan Langa was recorded on 26/2/2025 in connection with summons issued in ECIR/AMZO/20/2024. The accused was arrested on 20/2/2025 and statement which was recorded after the arrest of accused is not admissible in evidence.
- 1.1 Ld. Advocate Mr.S.M.Vatsa has placed reliance on Sec.50(1)(d),(e) and Sec.50(3) of PMLA to contend that same pertains to examination of any person and it nowhere provides for recording statement of an accused. There is no provision under PMLA for recording statement of accused and therefore, as per provision of Sec.65 of PMLA the provision of CRPC would apply in relation to arrest and investigation and therefore, Sec.164 of CRPC would apply for recording statement of accused post arrest and during investigation.
- 1.2 It is submitted that the decisions which are relied by the prosecution pertains to the stage of bail application wherein the center-point was with regard to grant or rejection of bail, whereas, in the present case, the stage is of trial and recording of evidence of investigating officer is going and when it is admitted fact that this witness-ED

officer had recorded the statement of accused u/s 50 of PMLA (Mark 6/10), the same been post arrest statement of accused cannot be admitted as evidence. Reliance is placed on the decision of Hon'ble Apex Court in the case of ***Vijay Madanlal Chaudhary vs Union of India, reported in 2022 SCC online 929***, more particularly para 449 to contend that whether the protection given to the accused, who is being prosecuted for the offence of money launder, u/s 25 of Evidence Act is available or not, may have to be considered on case to case basis being rule of evidence. It is accordingly urged to allow this application and statement of accused Mahesh Prabhudan Langa may not be exhibited.

2. The prosecution-E.D. has objected the objections raised by the defence by filing reply Exh.112. Ld. Spl.Public Prosecutor Mr. C.B. Gupta submits that the statement of accused is recorded u/s 50 of PMLA and he do not dispute that the said statement was recorded after arrest of the accused. He has also placed reliance on the very same decision of Hon'ble Apex Court in the case of ***Vijay Madanlal Chaudhary (Supra)***, more particularly para 425 and 431 to contend that ***if his/her statement is recorded after a formal arrest by the ED official, the consequences of Article 20(3) or Section 25 of the Evidence Act may come into place to urge that the same being in the nature of confession, shall not be proved against him.*** It is stated that the entire statement may or may not get hit by Article 20(3) or Sec.25 of Evidence Act and what has been

observed by Hon'ble Constitutional Bench is that if it amounts to confession then the same shall not be proved against him.

2.1 It is submitted that evidence of witness is going on, who had recorded statement of accused after his arrest, and the issue whether the same is in nature of confession or not can be a point for final argument. Whether it contains incriminating material or his confession during custody period can be decided after completion of evidence and at the stage of final arguments. Mere exhibiting document would not amount to proof of the same, unless it fulfills the requirement under Evidence Act. Ld. Special Public Prosecutor has placed reliance on the reply filed by prosecuting agency and case-law cited therein to contend that the statement of accused recorded after his arrest is required to be exhibited.

3 Heard Ld. Advocate for the accused and Ld. Spl. Public Prosecutor on behalf of the prosecution. From the rival contentions raised by the respective parties, the question arises is, whether statement dated 26/2/2025 (Mark 6/10) recorded during the custody period of Enforcement Department can be given exhibit or not? I have extensively heard the defence and prosecution on the point as to whether the said statement can be given exhibit or not. It would be relevant to refer the decision of Hon'ble Apex Court in case of *Vijay Madanlal Chaudhary vs Union of India, reported in 2022 SCC online 929* wherein the Hon'ble Constitutional bench of 3 Judges has held that that

E.D. officer is not police officer and statement recorded by authority under 2002 Act are not hit by Article 20(3) or Article 21 of the Constitution of India. In the said decision while upholding constitutional validity of Section 50 of PMLA, the Hon'ble Apex Court has recorded in para 172 as " *In a given case, whether the protection given to the accused who is being prosecuted for the offence of money-laundering, of Section 25 of the Evidence Act is available or not, may have to be considered on case-to-case basis being rule of evidence.*" The Hon'ble Apex Court in the case of ***Prem Prakash vs Union of India, 2024(9) SCC 787*** while considering the bail application of the said appellant has held that statement of accused u/s 50 of PMLA after his arrest and which is claimed to contain incriminating material against the maker is not admissible and it would be extremely unsafe to render such statement admissible against the maker, as such a course would be contrary to all canons of fair play and justice. It is also observed that statement of appellant if to be considered as incriminating against maker, will be hit by Section 25 of Evidence Act.

- 3.1 The stage of trial is recording evidence of PW-15 (Mr. Rajeshkumar Sher Singh, Assistant Director of E.D.) and during his chief examination the prosecution has requested to give exhibit to statement of accused dated 26/2/2025 (Mark 6/10) which stated to be recorded while he was in custody of E.D. and the same is objected by defence stating that such statement is inadmissible in evidence. It is

settled position that mere exhibiting document does not amount to proof and such statement would be a subject matter of appreciation of evidence. The Hon'ble Apex Court in case of *Vijay Madanlal Chaudhary (Supra)* while upholding the validity of statement u/s 50 of PMLA has also considered the aspect of with regard to admissibility of such statement of accused by stating that it would depend on case to case basis by rule of evidence.

- 3.2 At present the request is made by the prosecution to exhibit the document and it is not the stage where the Court would appreciate the evidence / statement of accused u/s 50 as to whether it can be admitted or inadmitted. It is clarified that at this stage the prosecution request is to give exhibit. The statement of accused whether contains incriminating material against the maker / accused can be decided only after appreciating the statement and thereafter, such statement, whether it is admissible or inadmissible or it contains incriminating material, can be considered by appreciating the evidence and the same can be done only if such statement is on record of the case and therefore, this Court considering the decision of Hon'ble Apex Court in the case of *Vijay Madanlal Chaudhary (Supra)* deems it fit to give exhibit the said statement with observation that it would be open for both the parties to have their submissions on the point of admissibility or inadmissibility of such statement or as to whether the said statement contains incriminating material or not. Accordingly, following order is passed:

**ORDER**

1. The application raising objection against exhibiting statement of Maheshbhai Prabhudan Langa (Mark 6/10) is **rejected.**
2. The statement of Maheshbhai Prabhudan Langa (Mark 6/10) is ordered to be exhibited reserving liberty of both the parties as observed hereinabove.

**Date: 23/2/2026 (Kamal M. Sojitra)**  
**Principal District & Sessions Judge**  
**& Spl. Designated Judge (PMLA)**  
**Ahmedabad (Rural).**  
**(Code : GJ01494 )**

V S B

