

**ORDER BELOW EXH. 122  
IN  
PMLA CASE NO.10 OF 2025**

1. The applicant - Assistant Director, Directorate of Enforcement has filed this application u/s 348 of BNSS, 2023 (Sec.311 of Cr.P.C.) to examine additional witness.
- 1.1 Ld. Spl.P.P. Mr. C.B. Gupta for the applicant submits that prosecution seeks to examine certain additional witnesses as prosecution witnesses as mentioned in column no.2.
- 1.2 It is stated that the Officer incharge, Axis Bank, Ambawadi Loan Centre branch, Ahmedabad is required to be examine as the concerned Bank had provided project loan facility for Binori B Square-3 Sindhu Bhavan Road, Bodakdev, Ahmedabad property. The second witness is Gunjan Prabhodbhai Chowkshi, Consulting Engineer and Government Registered Valuer, who has carried out floor wise valuation of Binori B Square-3 Sindhu Bhavan Road, Bodakdev, Ahmedabad property. The examination of these 2 witnesses is necessary so that the correct valuation of the property belonging to Kavita Langa, which though the property was purchased at higher price is registered at lower value of Rs.29 lakhs as against the market value of Rs.70 lakhs and the difference of money is proceed of crime which is diverted by accused by showing that the transaction is legal. The evidence of these 2 witnesses is necessary as builder had filed project loan for which Axis Bank had carried out valuation report from Gunjan Prabhodbhai Chowkshi. The evidence of these 2 witnesses would be necessary and relevant so as to find out truth

about the actual price of the property and the same are utmost necessary for just decision of the case. Ld. Special Public Prosecutor on objection from the defence with regard to prosecution attempting to delay the trial and to cover the defect of the I.O./ investigation are filing application to examine the witnesses who are not cited as witness or examine during the course of investigation, it is stated at bar by Ld. Special Public Prosecutor Mr. C.B. Gupta that except these two witnesses they do not intend to examine any further prosecution witnesses and he is ready to file pursis to that effect also, however, the evidence of these two witnesses would have relevance and therefore, they are required to examine as prosecution witnesses. It is accordingly urged to allow the application.

2. Ld. Advocate Mr. S.M.Vatsa on behalf of the accused Maheshdan Prabhudan Langa submits that this application is filed by prosecution to delay the trial. The witnesses which the prosecution proposes to examine are not cited as witnesses nor they were ever been examined during the course of investigation. If the prosecution wants to get actual price of the property of i.e. Office No.1125, Binori B Square-3, then the best witnesses would be seller / purchaser of the property. In the present case the purchaser i.e. Kavita Langa is not examined as witness during the trial nor prosecution wants to examine owner (seller) of the property who can be best person to say about the actual price of the property. Merely a person avails a loan from Bank on the basis of valuer report, it would not amount to proof that his report is right and price of the property is

higher than the actual price. It is further submitted that the conduct of the prosecution is in the nature of curing the defect in investigation and having come to know that they would not be able to prove the proceeds of crime towards purchase of the said property, now these 2 witnesses stated in the application are required to be examined and that too when all the material witnesses are already examined by the prosecution. There is no application for further investigation by the prosecution and therefore, the very basis that they recently came to know about these 2 witnesses is devoid of any correct facts. It is submitted that the application deserves to be rejected.

3. Heard Ld. Advocates for the respective parties. To decide this application it would be relevant to refer Section 348 of The BNSS 2023 (old Section 311 of Cr.P.C.) which read as under:

*“348. Power to summon material witness, or examine person present. Any Court may, at any stage of any inquiry, trial or other proceeding under this Sanhita, summon any person as a witness, or examine any person in attendance, though not summoned as a witness, or recall and re-examine any person already examined; and the Court shall summon and examine or recall and re-examine any such person if his evidence appears to it to be essential to the just decision of the case.”*

4. The accused is facing charge of having committed offence under Section 3 of PMLA punishable under Section 4 of PMLA. As per the prosecution case, the accused having derived proceeds of crime by criminal activities, have diverted proceeds of crime to conceal its very nature of by investing the same towards purchase of property i.e. Office No.1125, Binori B Square-3 Sindhu Bhavan Road,

Bodakdev, Ahmedabad. It is stated that the property is purchased at much higher price than as disclosed in registered sale deed and thereby, the proceeds of crime is diverted and concealed by the accused. On the other hand, it is stated by the accused that the very fact that the property is purchased by virtue of registered sale deed and Court fees stamp having been paid as per the value of the property there is no reason to disbelieve the same. The attempt on the part of the prosecution to further examine these two witnesses is to delay the trial and by examining the witnesses whose evidence would have no relevance in context with proceeds of crime.

- 4.1 The prosecution wants to examine these two witnesses in context with the proceeds of crime has been diverted and concealed by the accused by attempting to show that there is no concealment or layering of proceeds of crime. Having regard to the nature of charge framed against the accused, it would be necessary to find out the truth about the fact as to whether there is no concealment of proceeds of crime towards purchase of the property. The evidence of these two witnesses which the prosecution intends to examine can be considered as one of the relevant aspect to decide as to whether the property was of higher value than the actual value as reflected in the sale deed. The prosecution wants to examine two witnesses cited in the application are The Officer In Charge of Axis Bank as the Axis Bank has carried out valuation report of Binori B-Square 3, Sindhu Bhavan Road, Bodakdev, Ahmedabad and second witness is Shri Gunjan Prabodhbhai Chowksi who has carried out

Floor wise Valuation of the Binori B-Square 3, Sindhu Bhavan Road, Bodakdev, Ahmedabad. It is not in dispute that these two witnesses were not cited as witness or were examined by the I.O., however, considering the charge against the accused persons for the just decision of the case, this Court finds that the evidence of these witnesses would be relevant as to decide the guilt or innocence of the accused and would be relevant for the just decision of the case. The Court has also taken into consideration the decision of the Hon'ble Supreme Court of India in case of "*V.N.Patil Vs. K. Niranjank Kumar & Ors.; 2021 (3) SCC 661*" wherein, the principle with regard to scope and object of Section 311 of Cr.P.C. (now Section 348 of BNSS) has been considered. In view of facts and circumstances noted hereinabove, following order is passed in the interest of justice.

**ORDER**

1. The present application (Exh.122) is **allowed** and accordingly summons be issued upon these two witnesses cited in the application (Exh.122).

**Date :10/03/2026**  
**Place:Ahmedabad**

**(Kamal M. Sojitra)**  
**Principal District & Sessions Judge &**  
**Designated Special Judge (PMLA)**  
**Ahmedabad (Rural)**  
**U.I.Code No.GJ01494**