



**IN THE COURT OF PRINCIPAL DISTRICT &
SESSIONS JUDGE, AHMEDABAD (RURAL)**

ORDER BELOW EXHIBIT – 136

IN

PMLA CASE NO.10 OF 2025

1) Learned Advocate Mr.S.M.Vatsa appearing for the accused submits that the present application is filed under Section 91 of Cr.P.C. seeking production of documents which are relevant for the effective defence and to rebut the presumption, if any, raised against the accused. Ld. Advocate for accused has also referred to provisions of Section 94 read with Section 256(3) of the BNSS. He submits that the documents at Serial Nos.1 & 2 against the GSTR FORM-1 and FORM-3B of Vyomeen Media Pvt. Ltd. (GSTIN-24AAGCV5396M1ZN) and Khushi Advertising Ideas Private Limited (GSTIN-24AAFCK07691ZP) pertaining to transactions dated 16/03/2024 and 08/06/2024. Both the witnesses of Vyomeen Media Pvt. Ltd. and Khushi Advertising Ideas Private Limited are examined as prosecution witnesses by the prosecution. The transactions mentioned at Serial Nos.1 & 2 would be just for the decision of the case and to prove innocence of the accused. It is further submitted that the digital evidence of the accused was seized by the Investigating Officer in connection with the FIR dated 07/10/2024 registered with DCB, Ahmedabad City which is forwarded to the FSL, Gandhinagar. The digital data of the accused device is necessary to show that he was in contact with Vyomeen Media Pvt. Ltd. and Khushi Advertising Ideas Private Limited since the year 2020. The whatsapp chat data would also reveal that there were

business transactions. It is stated that he had prayed that the digital copy of seized digital muddamal from the Court of Ld. Magistrate which was not considered as a digital device seized by the Crime Branch was sent for FSL examination. This digital evidence is of utmost necessity to prove the innocence of the accused and therefore, it is urged to allow this application and all the documents which are prayed may be allowed to be placed on record of the case. In support of his arguments, Ld. Advocate for the accused has relied on decision of the Hon'ble High Court of Bombay in case of ***"Kamal Ahmed Mohammed Vakil and Others Vs. State of Maharashtra"*** 2012 SCC OnLine Bom 1913.

2) Learned Special Public Prosecutor Mr.C.B.Gupta appearing for the Directorate of Enforcement has vehemently opposed the present application. He submits that the present application is filed to delay the trial. The digital mirror image copy of the seized device should not be considered as the application made by the accused before the Court of Ld. Magistrate is rejected and therefore, he has challenged the said order. The accused cannot be permitted to bypass the said remedy and sought such relief from this Hon'ble Court under the umbrella of defence. He submits that the documents at Serial No.5 is pertaining to call details of the accused himself. It shows that accused was in contact with Pranay Shah, however, no question has been put by the accused while cross-examination of the said witness and now he cannot be permitted to prove his defence after his right to cross-examination has been completed. It is further submitted that the data in the nature of meta-data of Whatsapp is similar to relief at Serial Nos.3 & 4. It is accordingly

urged to reject this application. In support of his arguments, Ld. Special Public Prosecutor has relied on the decision of the Hon'ble Delhi High Court in case of ***"Sukhmohinder Singh Sandhu Vs. CBI" 2010 SCC OnLine Del 2481.***

3) Heard Learned Advocates for the respective parties. The applicant – original accused has filed this application under Section 91 of The Cr.P.C. (Section 94 of the BNSS) seeking production of documents mentioned in Para 2 of the application. The stage of trial is recording of further statement of the accused. The accused after recording of his further statement has expressed his intention to examine defence witness and has filed the present application seeking production of certain documents which are not in his possession, for the purpose of his defence which would be relevant for the just decision of the case.

4) The accused is facing trial for an offence under Section 3 read with Section 4 of The Prevention of Money Laundering Act. The PML Act has provisions of raising presumption as provided under Section 24 of the Act and similarly credibility is also attached subject to the statement recorded under Section 50 of the PML Act, subject to evidentiary value. By way of this application, the accused has sought six different documents to be ordered to the concerned authority to produce the same before the Court.

5) Documents at Serial Nos.1 & 2 pertains to the GSTR Form-1 and Form-3B of Vyomeen Media Pvt. Ltd. and Khushi Advertising Ideas Private Limited and TDS Claims filed by

Vyomeen Media for the year 2023-24 and 2024-25 in respect of transactions dated 16/03/2024 and 08/06/2024. The witnesses related to Vyomeen Media Pvt. Ltd. and Khushi Advertising Ideas Pvt. Ltd. are examined by the prosecution and therefore, this Court finds that documents at Serial Nos.1 & 2 should be permitted to be produced before the Court.

6) The documents mentioned at Serial Nos.3 to 6 are pertaining to digital muddamal collected in connection with FIR registered by DCB, Ahmedabad. This is the schedule offence in context with present Enforcement Directorate case. It is the say of the accused that in order to raise proper defence and to rebut the presumption the digital muddamal is of utmost necessity for his defence as well as to discharge the onus to reverse burden of proof. It is specifically stated that the schedule offence case is pending before the Learned Metropolitan Magistrate Court No.11, Gheekata, Ahmedabad wherein, an application was filed by the accused seeking mirror copy of the digital data which is collected by the Investigating Officer of DCB, Ahmedabad City which was rejected on the ground that the said digital muddamal is forwarded to FSL for forensic examination. On the other hand, the prosecution has objected the said request on the ground that his application is rejected by the Learned Metropolitan Magistrate Court and he has to challenge the said order before appropriate forum and the accused cannot be permitted to bypass the said remedy and renew his prayer before this Court, which is rejected by the Court of Learned Metropolitan Magistrate. The Court has given its anxious consideration on this point. It is the say of the accused that digital muddamal reveals that he was in

contact with the alleged person / witnesses since long time and witnesses have stated the contradictory say in their evidence and therefore, if the mirror copy of digital muddamal is produced before the Court, the same would be relevant for the defence of the accused.

7) It is no doubt true that under Section 91 of the Cr.P.C. the accused cannot ask production of documents as a matter of right nor he can ask the Court to make roving and fishing inquiry. Having considered the charge leveled against the accused, the evidence that has come before the Court and without discussing anything about the evidence the Court finds that to provide a fair trial to the accused and to see that sufficient opportunity is being provided to the accused towards his defence as well as to discharge reverse burden the request to provide mirror copy of digital muddamal collected in connection with FIR dated 07/10/2024 being C.R. No.11191011240257/2024 registered with DCB, Ahmedabad City is required to be considered. So far as documents at Serial Nos.5 & 6 are concerned the same are not required to be considered as the request to provide mirror copy of digital muddamal is already considered which would be sufficient for the purpose mentioned by the applicant in his application. Accordingly, the application is required to be partly allowed and following is order is passed in the interest of justice.

ORDER

- 1) The present application (Exh.136) is **partly allowed**.
- 2) Accordingly production summons be issued upon the competent Assistant Commissioner, GST Office, Ahmedabad who is directed to furnish the GSTR Form-1

and Form-3B of Vyomeen Media Pvt. Ltd. (GSTIN – 24AAGCV5396M1ZN) and Khushi Advertising Ideas Private Limited (GSTIN-24AAFCK0769E1ZP) in respect of transactions dated 16/03/2024 and 08/06/2024 and further directed to furnish the TDS claims filed by Vyomeen Media Pvt. Ltd. of Financial Year 2023-24 and 2024-25 in respect of transactions dated 16/03/2024 and 08/06/2024 within 10 days from the date of this order.

- 3) Production summons be also issued upon competent authority of FSL, Gandhinagar who is directed to furnish a mirror-copy of the digital muddamal and I-Phone Pro-max, black titanium, 256 GB, IMEI No. 357926958321304 and 357926958092624 having VI Company Sim-card bearing phone no. 9099026503 forwarded by the Crime-branch in connection with the FIR dated 07/10/2024 being 1st C.R. No.11191011240257/2024 DCB, Ahmedabad City within 10 days from the date of this order.

Pronounced and signed in the open court today.

Date :06/04/2026
Place:Ahmedabad

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