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**IN THE COURT OF ADDITIONAL SESSIONS JUDGE,  
BANASKANTHA AT THARAD.**

**(Cr.M.A. No. 144 of 2026)**

**Mukeshbhai S/o Devjibhai Okhaji Gohil (Rajput)**

Aged : Adult, Occupation : Driving,  
R/o. : Charda, Tharad, Dist. : Vav-Tharad

**...Applicant**

**VERSUS**

**The State of Gujarat.**

Through Ld. Addl.P.P., Tharad.

**...Opponent**

**Appearance:-**

**Shri A. B. Rajput**, Learned Advocate for the Applicant.

**Shri V. A. Gandhi**, Learned Addl.P.P for the State.

**APPLICATION FOR REGULAR BAIL**

**:: J U D G M E N T ::**

- 1) The applicant – accused has preferred this application for releasing him on regular bail in connection with F.I.R. No. 11996006260038/2026 registered at Tharad Police Station, Banaskantha for the offences punishable under Section 65(A)(E), 116(B), 98(2), 99, 81 of the Prohibition Act and Section 281, 324(4) of the BNS and Section 177, 184, 3, 181 of the M. V. Act.
- 2) Pursuant to filing of the application, notice came to be issued and served upon the opponent State and the learned Addl.P.P Shri V. A. Gandhi has appeared on behalf of the State and filed the affidavit prepared by the I.O. at Exh.7 and argued against the present application.

3) I have heard the learned advocate for the applicant and Ld. A.P.P. for the opponent-State.

4) The Ld. Advocate Mr. A. B. Rajput for the applicant has argued as per the bail application filed by him. Ld. Advocate for the applicant has drawn my attention towards the present complaint. Ld. Advocate for the applicant has further argued that the present applicant has been wrongly and forcibly implicated by the police in crime. It is further argued that all the offences alleged in the present case, are triable by Ld. JMFC and the imprisonment for the alleged offence are not life imprisonment or death punishment. It is further argued that the co-accused Dilavarsha S/o Akbarsha Aarabsha Juneja has already been released on regular bail by the Hon'ble High Court of Gujarat vide order dated 30.01.2026 passed in R/CrMA No. 2238/2026 and thereafter, this court has also released another co-accused Dashrathbhai S/o Punaji Ukaji Parmar (Vajir) vide order dated 02.02.2026 passed in CrMA no. 59/2026 and hence, the present application also deserves consideration on the ground of parity. It is further argued that the present applicant has been in custody since 01.03.2026 and now, the investigation of the present case has been completed and charge-sheet has been filed and there is no more required for the purpose of any recovery or discovery. Ld. Advocate has further argued that the applicant has a family to look after and therefore he has requested to grant the regular bail by filing the present application.

5) The learned A. P. P. Shri V. A. Gandhi has vehemently argued that a large quantity of illicit liquor i.e. 1503 bottles valued about Rs. 3,43,634/- has been recovered in the present

case and the present applicant was done piloting such vehicle from which this illicit liquor was recovered. It is further argued that despite being instructed by the police to stop the vehicle, the driver of offending vehicle did not stop his car and was attempted to abscond by driving his vehicle in rash and negligent manner and thereafter, after leave the vehicle, the applicant was succeed to abscond which seems intentional manipulation of illicit liquor and it raises the gravity of the offence. It is further argued that the applicant remained absconded for more than 45 days after registration of the present FIR and his role cannot be considered similar to the role of co-accused persons who have been released on bail by the Hon'ble High Court and by this court and the benefit of parity cannot be granted to him. It is further argued that though the investigation of the present case has been completed and charge-sheet has been filed but if the applicant would be enlarged on bail, there is a greater possibility that he may abscond or would not appear to face the trial and there is a greater possibility that he will again commit the similar type of crime in future or evade the process of law. Therefore, Ld. APP for the State has requested that the present application may be rejected.

6) I have heard arguments of both the parties and also considered the affidavit filed by the I.O. at Exh.7. It appears that the bill or invoice pertaining to the prohibited liquor allegedly recovered in the present case, are not recovered by the concerned police official or it was not produced on record, therefore, it appears that the accused has not paid the necessary amount with relation to prescribed 20% Cow Cess or 65% VAT. In the cases

arising under the provisions of the Gujarat Prohibition Act, the concerned Investigating Officer shall accord due priority to the recovery of the purchase bill or invoice pertaining to the prohibited liquor allegedly recovered from the possession of the accused, so as to ascertain the lawful source and legality of the said liquor. In the event that no such bill or invoice is recovered from the accused, the concerned police authorities shall initiate appropriate proceedings, in accordance with law, for the recovery of applicable VAT and Cow Cess with penalty in respect of the seized liquor and in the event that the accused fails to comply with or discharge the aforesaid statutory liabilities, the concerned authorities shall initiate appropriate proceedings against the accused in accordance with law.

This Court is of the opinion that offences involving possession and circulation of prohibited liquor without valid billing or invoicing bear elements of financial and economic offences, as such transactions evade statutory duties and levies payable to the State. Non-billing of prohibited liquor consequently results in serious prejudice to the Government's revenue and adversely affects the State's financial and economic interests. Therefore, the concerned police authorities are directed to undertake all necessary legal proceedings and actions permissible under law to ensure recovery of such dues and to address the financial implications arising from the said illegal activity.

7) In the present case, the charge-sheet has already been filed but the I.O. has not made any effort with regard to recovery of bills, invoices etc. and to recover the prescribed VAT and Cow

Cess. In this type of financial and economic offences, it is the duty of I.O. or concerned official to make effort with regard to recover bills or recover prescribed VAT and Cow Cess in which the I.O. has been failed. Therefore, the District Superintendent of Police, Vav-Tharad District is hereby directed to look into the matter and shall examine the conduct of concerned officials including I.O., members of raiding team and all other concerned officials, and instruct them for collection of Bills, Invoices etc. and other necessary documents and for recovery of prescribed Cow Cess or VAT with relation to the seized prohibited liquor and submit a comprehensive report of the actions taken, to this court within 30 days from the date of this order.

8) Now, come to the present application. The Ld. Advocate for the applicant has filed a purshis at Exh.8 and has submitted that the applicant is not the owner of seized illicit liquor and he is not liable to pay the applicable VAT and Cow Cess. As far as this contention on behalf of the applicant is concerned, there are sufficient material available against the applicant and prima facie, actively involvement of the applicant in the present offence, is established and hence, the applicant may be held liable to pay the relevant taxes. Further, it appears from the affidavit at Exh.7 that the applicant is a habitual offender and has already found involved in 2 other criminal cases.

It appears that a large quantity of prohibited liquor i.e. 1503 bottles valued about Rs. 3,43,634/-, has been recovered in the present case. Further, the proper videography has been made at the time of search and seizure proceeding by the police officials. As far as the question with regard to parity is

concerned, it appears that the applicant remained absconded for more than 45 days after registration of the present FIR and his role cannot be considered similar to the role of co-accused persons who have been released on bail by the Hon'ble High Court and by this court and the benefit of parity cannot be granted to him. Further, I find force in the arguments of the Ld. APP for the State that if the applicant would be enlarged on bail, there is a greater possibility that he may abscond or would not appear to face the trial or he will again commit the similar type of crime in future. Therefore, considering all the facts and circumstances, this Court does not deem it fit to allow the present application and the following order is passed.

**// ORDER //**

- 1] The Criminal Misc. Application No. 144/2026 is hereby rejected.

Signed and Pronounced in the Open Court on this 13<sup>th</sup> day of March, 2026.

**THARAD**  
**DATE : 13/03/2026**

**(P. M. SAYANI)**  
**ADDL. SESSIONS JUDGE,**  
**THARAD, BANASKANTHA**  
**CODE No. [GJ00575]**