

Presented on : 07-03-2026

Registered on : 07-03-2026

Decided on : 12-03-2026

Duration : Y M D
00 00 05

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

CRMA . 146/2026

EX-

Abhabhai Rupshibhai Gohil (Rajput)

Age : 40 years,

R/O. : Khimanapadar, Tal. : Vav, Dist. : Vav-Tharad

... Applicant

VERSUS

The State of Gujarat.

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

...Opponent

Appearance :

Mr. A. B. Rajput, Learned Advocate for the applicant.

Mr. V. A. Gandhi, Learned A.P.P. for respondent.

|| ORDER ||

1. The applicant has filed present application for grant of anticipatory bail in connection with FIR No. 11996005250242/2025 registered at Suigam Police Station for the offences punishable under Section 65(A)(E), 116(B), 98(2), 99, 83 & 81 of the Prohibition Act.

2. Notice of the applicant's application is duly served to the State of Gujarat and Learned A.P.P. Mr. V. A. Gandhi has appeared for the State and has filed the affidavit of I.O. at Ex.6.

3. The brief facts giving rise to the application that the above FIR was registered at Suigam Police Station for the offences

punishable under Section 65(A)(E), 116(B), 98(2), 99, 83 & 81 of the Prohibition Act. It is stated in the FIR that total 3744 bottles of different brand of illicit liquor has been recovered in the present case and the value of the recovered liquor is about Rs. 10,10,448/-.

4. The Ld. Advocate for the applicant has argued as per the bail application filed by him and has drawn my attention to the facts of the complaint. It is argued that on behalf of the applicant/accused that he has been falsely implicated in the present case. It is further argued that the present applicant has no role in the offence and he has been falsely implicated in the present case. It is further argued that there is no material to connect the present applicant with the present case. Ld. Advocate for the applicant has drawn my attention towards the R/CrMA (For Anticipatory Bail) No. 1148/2026 of Hon'ble High Court of Gujarat in which, the Hon'ble High Court had granted anticipatory bail to the co-accused Mafaji Madhaji Thakore, vide order dated 19.01.2026 and has further argued that thereafter, another co-accused Vikrambhai Karshanbhai Rajput has also been released on regular bail by this court vide order dated 06.02.2026 passed in CrMA No. 65/2016 and has argued that the present application also deserves consideration on the ground of parity. It is further argued that the applicant is ready to abide by all the conditions imposed by this court while release him on anticipatory bail. With these arguments, Ld. Advocate for the applicant has requested to grant the anticipatory bail to the present applicant.

5. Learned APP Mr. V. A. Gandhi has vehemently argued against the present application and he has argued that a large

quantity of prohibited liquor has been recovered in the present case and the role attributed to the present applicant is that he was done piloting of this illicit liquor and was a partner in liquor business. Ld. APP has further argued that the role of the co-accused who has been released on anticipatory bail by the Hon'ble High Court, is different from the present applicant as he was only the owner of vehicle from which illicit liquor was recover while the other co-accused Vikrambhai was released on regular bail by this court as his custodial interrogation and investigation qua him, has already been completed while the present applicant remained absconded even after more than 4 months after registration of FIR and hence, the benefit of parity cannot be granted to the applicant. Ld. APP has further argued that if the applicant would be released on anticipatory bail, there is a greater possibility that he would attempt to evade the process of law. It is further argued that the custodial interrogation of the applicant is necessary to find out the modus oprendi of the offence. Ld. APP for the State has further argued that if the applicant would be released on anticipatory bail, there is a greater possibility that he will flee from justice and again commit the similar type of crime in future. 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.6. 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 necessary amount with relation to prescribed 20% Cow Cess or 65% VAT is not paid with regard to seized

liquor. 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.

7. 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.

8. Therefore, this court is of the view that the situation should be come into the knowledge of the District Superintendent of Police, Vav-Tharad District and hence, a copy of this order be sent to the DSP, Vav-Tharad District and the DSP, Vav-Tharad

District is hereby directed to look into the matter and shall examine and instruct the concerned officials including I.O., members of raiding team and all other concerned officials, 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.

9. Now, comes to the present application. The Ld. Advocate for the applicant has filed a purshis at Exh.7 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, the relevant content with regard to the role of the present applicant stated by the P.I. Mavsari Police Station in the affidavit at Exh.6 is reproduced as under :

"આ કામે અરજદાર/આરોપી અભાભાઈ રૂપસીભાઈ રાજપુતના મો.નં.૬૩૫૨૭૬૩૧૦૯ ઉપરથી પીક અપ ડાલાના ચાલક વિક્રમભાઈ કરશનભાઈ રાજપુતના મો.નં.૯૯૦૯૬૯૫૧૬૬ ઉપર તા.૦૧/૦૩/૨૦૨૫ થી તા.૦૭/૧૧/૨૦૨૫ સુધી કુલ ૧૬૬ વખત કોર્લીંગ થયેલ જણાઈ આવે છે તેમજ બનાવની તા.૦૭/૧૧/૨૦૨૫ ના રોજ બનાવ પહેલા દારુ ભરેલ પીક અપ ડાલુ માવસરી પો.સ્ટે. વિસ્તારમાંથી પસાર થયેલ હોય બનાવના દિવસે સવારમાં ૪ વખત કોર્લીંગ થયેલ જણાઈ આવે છે તેમજ દારૂ ભરેલ પીક અપ ડાલાના ચાલકના મોબાઈલ નંબરનું ટાવર લોકેશન અને અરજદાર/આરોપીના મોબાઈલ નંબરનું ટાવર લોકેશન એક જ વિસ્તારમાં બનાવના દિવસે સવારમાં આશરે સાડા ચારેક વાગેની આસપાસ એટલે કે કુંભારડી, મીઠાવીચારણ, રાછેણા, સુઈગામ વિસ્તારમાં હોવાનું જણાઈ આવે છે જેથી આ કામે અરજદાર/આરોપી દારુ ભરેલ પીક ડાલાનું પાયલોટીંગ કરતા હોવાનું જણાઈ આવે છે."

10. It appears from the above content that the applicant was in frequent contact with the co-accused driver Vikrambhai through phone calls and the CDR and Tower Location of the present applicant proves the involvement of the present applicant in the present case. Further, it also appears from record that the applicant was a business partner in the liquor business and he had

filled this illicit liquor in the offending vehicle 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.6 that the applicant is a habitual offender and has already found involved in 3 other criminal cases.

11. Further, it appears that a large quantity of prohibited liquor i.e. 3744 bottles valued about Rs. 10,10,448/-, 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 and it seems intentional manipulation of illicit liquor. As far the contention with regard to parity is concerned, it appears that the role of the co-accused who has been released on anticipatory bail by the Hon'ble High Court, is different from the present applicant as he was only the owner of vehicle from which illicit liquor was recover while the other co-accused Vikrambhai was released on regular bail by this court as his custodial interrogation and investigation qua him, has already been completed while the present applicant is still remained absconded even for more than 4 months after registration of FIR and hence, the benefit of parity cannot be granted to the applicant. Further, if the applicant would be released on anticipatory bail, there is a greater possibility that he would attempt to evade the process of law. This court is of the view that the custodial interrogation of the applicant is necessary to find out the modus oprendi of the present crime. 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 attempt to flee from justice and he will again commit the similar type of crime in

future. Therefore, considering all the facts and circumstances of the case, 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. 146/2026 is hereby rejected.
- 2] A copy of this order be sent to the District Superintendent of Police at Vav-Tharad District for its knowledge and for compliance regarding the facts stated in para no.6, 7 & 8 of this order.

Signed and Pronounced in the Open Court on this 12th day of March, 2026.

THARAD
DATE : 12/03/2026

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