

MHRG170003142026



IN THE COURT OF ADDITIONAL SESSIONS JUDGE PANVEL-RAIGAD,
AT : PANVEL
ORDER BELOW EXHIBIT NO. 1
IN CRIMINAL BAIL APPLICATION NO.153/2026
(DATED 11/03/2026)

The applicant Rahul Chetan Mehta has filed Present application for anticipatory bail Bail Under section 482 of the Bharatiya Nagarik Suraksha Sanhita, 2023 in F.No.SG/MISC-167/2025-26/CIU/JNCH.

2. Facts giving rise to the filing of present application are that, based on specific intelligence that the Walnuts exported from Jebel Ali and other ports of UAE were mis-declared with country of origin being declared as Afghanistan to obtain SAFTA benefit notification having 0% basic custom duty. It is alleged that prima facie evidence of willful mis-declaration in country of origin to avail wrongful SAFTA benefits was gathered and searches were conducted on four locations in Mumbai on 11/12/02/2026. Further it is alleged that during search at the office premises of M/s. Orange Box Line (India) addressed at 309, Ruby Monarch Arcade, Saki Naka, Mumbai, 400 072 from 11/02/2026 to 12/02/2026 under panchanama dated 12/02/2026 incriminating documents which includes forged

bills of lading from Bandar Abbas Port (Iran) to Jebel Ali Port (UAE) were recovered which unequivocally demonstrate that there is no actual movement of goods from Bandar Abbas Port (Iran) to Jebel Ali (UAE). Further it is alleged that the declaration in the bill of lading is that the goods moved from Afghanistan to Bandar Abbas (Iran) and then were transhipped to UAE before being shipped into India. It is alleged that it is further unequivocally demonstrates that the goods are not actually originating from Afghanistan in the absence of any legal transit documents.

3. It is alleged that co-accused Abhishekh Brijesh Malviya, senior operations executive of M/s. Orange Box Line, the consignee as per the master bill of lading and responsible for import transaction management has been identified as principal person who willfully arranged and executed forged transit bills of lading from Bandar Abbas (Iran) to Jebel Ali Port (UAE) to fastely claim SAFTA benefits. It is alleged that in view of the gravity of the offence, the substantial quantity of duty (BCD+ IGST) evaded equivalent to Rs.11,17,16,646/- and the reasonable apprehension of absconding and tampering or obstruction of material evidence. Co-accused Abhishek Brijesh Malviya came to be arrested on 13/02/2026 for the offence p/u/sec.111 (m), (n), (o) and (q), section 114 (AA), 132 and 135 of The Customs Act, 1962. The opponent department vide E-mail has issued summons dated 14/02/2026 to the applicant u/sec. 108 of The Cus-

toms Act, 1962 to remain present on 16/02/2026. The opponent department again issued summons to applicant on 17/02/2026 to remain present on 18/02/2026. Therefore, the applicant apprehending arrest, has preferred the present application for pre-arrest bail.

4. Heard Ld. Adv. Shri Aaditya Talpade for the applicant and Ld. Adv. Shri Aatif Shaikh for the opponent department. Perused application and say filed by opponent department at Exh.5.

5. Shri. Talpade argued that the applicant is innocent and unnecessarily dragged in the false and frivolous case. The applicant is neither importer, beneficiary nor owner of goods. Shri Talpade further argued that M/s. Orange Box Line is a shipping line engaged in logistics, transport, and carriage of goods. The applicant has no ownership beneficial interest or decision making authority in respect of imported consignments. Shri Talpade further argued that shipping line is only carrier issuing transport documents ; it neither declares origin nor claims customs exemption and derives no financial benefit from duty concession. The shipping line performs carriage function based only on shipper – provided particulars and does not verify or certify commercial declarations made for customs purposes.

6. Shri Talpade further argued that the bill of lading is not valid for taking the duty, benefit and the applicant is not re-

sponsible for any such declaration given by the shipper which attracts any benefits as the applicant was not aware of the duty structure in India and the benefits that were to be obtained while filing the customs declaration by the custom house agent or the importer. The prosecution heavily relies on bills of lading which are transit/shipping documents issued in the ordinary course of international carriage of goods. Such documents do not determine eligibility or custom duty exemption and do not confer any financial benefit upon the applicant. Any benefit under trade arrangements or customs notifications can only be claimed by the importer or beneficiary of goods and not by a shipping line. Shri Talpade further argued that any benefit under SAFTA can only be claimed by importer/beneficiary of goods and not by a shipping line performing logistical functions. Therefore, the applicant cannot be attributed any gain, intent or liability arising from such exemption claims. Shri Talpade further argued that the entire case is based upon documentary as well as digital evidence to which the opponent department can make its access easily by approaching the concern authority. Considering aforesaid circumstances the custodial interrogation of applicant is not required. She is ready to abide terms and conditions which may be imposed by the Court. Hence, Shri Talpade prayed that relief of pre-arrest bail be granted to the applicant.

7. Per contra, Shri Shaikh submitted that accusations leveled against applicant are well founded. The applicant has already

admitted in the bail application that he manages day to day affairs of M/s. Orange Box Line (India). Therefore the present attempt to portray himself as merely traveling for sales procurement and having limited operational involvement is an after-thought intended to evade liability. Investigation has revealed that forged transit bills of lading were recovered during such proceedings conducted at the office premises of the said firm. The statement of co-accused Abhishek Malviya recorded under section 108 of Customs Act clearly establishes that he was working in the back-end operations of the firm and that 175 forged transits bills of lading were prepared within the establishment, with directions emanating from senior persons including the applicant. The plea that various HODs handles branch operations or that the applicant was traveling for exhibitions and conferences does not absolve him from the responsibility for systematic document manipulation carried out from his own office. The offence involves deliberate mis-declaration of country of origin to avail wrongful duty benefits resulting in substantial revenue loss. The applicant, being in over all control, cannot disassociate himself from acts committed under his authority. Shri Shaikh further submitted that there is material indicating conscious involvement in fabrication and manipulation of shipping documents . The investigation has revealed deliberate generation and circulation of forged transit bills of lading to create a fictitious trail of movement and falsely depict Afgan origin for wrongful availment of SAFTA exemption, resulting in substantial revenue loss exceeding Rs.11 Corers in import consignments alone. Shri

Shaikh further submitted that in the present case magnitude of duty evasion, the systematic manipulation of documents and the likelihood of further unearthing of evidence justify custodial interrogation. The applicant's plea of co-operation does not outweigh the gravity and complexity of the offence hence, Shri Shaikh prayed that the application be rejected.

8. I have given thoughtful consideration to the submissions advanced by both the Ld. Advocates. I have also gone through the material placed on record. On appraisal of papers prima facie it seems that applicant is neither importer nor custom broker and not concerned with filing of verification of customs declaration. There is nothing on record to show that applicant derives any benefit and exercises control over such declaration. A bill of lading is a transport and carriage document issued in the course of shipment of goods and does not certify or determine the country of origin for customs purpose. Determination of origin for the purpose of availing concessional duty under SAFTA is governed exclusively by statutory certificate of country of origin issued by competent authority of the exporting country. The bill of lading does not constitute proof of origin and does not confer eligibility for customs exemption. The applicant neither claims nor could claim any customs exemption. In view of the above I am of the considered opinion that custodial interrogation of applicant is not warranted. The applicant is a permanent resident of Khetwadi/Girgaon, Mumbai where he has owned immovable properties, therefore, question of his jumping the bail would not arise. This

is the fit case where the discretion of granting the relief of pre-arrest bail deserves to be exercised in favour of applicant.

Resultantly, I pass the following order.

ORDER

1. The application is allowed.
2. In the event of arrest of applicant Rahul Chetan Mehta in F.No.SG/MISC-167/2025-26/CIU/JNCH, he shall be released on bail on his executing PR bond in the sum of Rs.1,00,000/- with two sureties in the like amount to the satisfaction of DRI.
3. The applicant shall attend the Customs DRI Department on every Wednesday between 11.00 a.m. and 2.00 p.m. for two months and thereafter as and when called.
4. Applicant shall furnish his residential address proof and shall not change the address without advance intimation in writing to the Court and the Customs DRI Department.
5. The applicant shall not directly or indirectly make any inducement, threat and promise to any person, acquainted with the facts of the case so as to dissuade them from disclosing such facts to the Court or any Custom officer.
6. The applicant shall deposit his passport with the Investigating Officer/Intelligence Officer of DRI within 3 days and DRI is allowed to retain the passport of applicant until further order.

Panvel
Date :- 11/03/2026

(S. R. Ugale)
Additional Sessions Judge,
Panvel.

CERTIFICATE

I affirm that, the contents of this P.D.F file judgment/ order are same, word to word, as per the original Judgment.

Name of Stenographer : S. J. Sheth Grade 1
Name of Court : District Court-1 and Additional
Session Court Panvel
Date of dictation (direct) : 11/03/2026
Order signed by PO on : 11/03/2026
Order uploaded on : 12/03/2026