

MHRG170003462026



IN THE COURT OF ADDITIONAL SESSIONS JUDGE PANVEL-RAIGAD,
AT : PANVEL
ORDER BELOW EXHIBIT NO. 1
IN CRIMINAL BAIL APPLICATION NO.166/2026
(DATED 13/03/2026)

The applicant Sanjay Dayaram Bhanushali has filed Present application for anticipatory bail Under section 482 of the Bhartiya 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.

4. The applicant is the proprietor of M/s. Pragma International (IEC : AIYPB5116G). The investigation has revealed that the applicant is not a mere purchaser of imported goods but the effective controller, beneficial importer and primary economic beneficiary of entire structured modus operandi. Therefore, the opponent department vide E-mail has issued summons dated 18/02/2026 to the applicant u/sec.108 of The Customs Act, 1962 to remain present on 19/02/2026. As summons has been issued, the applicant apprehending arrest, has preferred the present application for pre-arrest bail.

5. 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.

6. Shri. Talpade argued that the applicant is innocent and unnecessarily dragged in the false and frivolous case. The applicant holds valid import-export code and is engaged in legitimate import business. The applicant relied upon commercial and shipping documents issued by overseas suppliers and customs intermediaries in the ordinary course of trade and had no role in preparation or fabrication of such documents. The applicant neither generated nor authenticated any foreign customs record and had no technical ability or authority to verify foreign portal data. The issue of origin determination is documentary and subject to adjudicate under Customs Act, therefore custodial

interrogation of applicant is not necessary. Shri Talpade further argued that applicant is permanent resident of Ghatkopar, Mumbai where he has owned immovable properties. So the question of his fleeing away from course of justice would not arise. He is ready to abide by the 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 is the proprietor of M/s Pratha Enterprises which is one of the principal importers featured in forged bills of lading seized from the premises of Orange Box Line (India) and Dubai Customs Export Declaration Data. The data source from Dubai Customs Export Declaration for the containers imported by M/s. Pratha International indicates the country of origin of the Walnuts as the USA and Chile, contrary to the declaration of origin of Afghanistan made before Indian Customs authorities. Till now the investigation has revealed duty evasion to the tune of Rs.15.77 Crores orchestrated by applicant through the utilization of fraudulently fabricated transit bills of lading for claiming ineligible SAFTA benefit. Shri Shaikh further submitted that, as per the statement of Vaibhav Prakash Kadam, the proprietor of Ms. S.S. Enterprises, he was not bonafide importer and that his IEC was fraudulently and without authorization utilized by present applicant in active collusion with co-accused Vinay Bhadra, Vipul Bhanushali and Deepak Arvind Bhanushali of M/s Pratha Ship-

ping Services LLP to execute import transactions. Shri Shaikh further submitted that the offence involves deliberate mis-declaration of country of origin to avail wrongful duty benefits resulting in substantial revenue loss. The investigation has revealed deliberate generation and circulation of forged transit bills of lading to create a fictitious trail of movement and falsely depict Afghan origin for wrongful availment of SAFTA benefit resulting in substantial revenue loss exceeding Rs.11 Corers in import consignment alone. Shri Shaikh further submitted that in present case magnitude of duty evasion, the systematic manipulation of documents and the likelihood of further unearthing of evidence justify custodial interrogation of applicant. 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 appears that applicant filed documents before Customs Authority which seems to be formally checked and duly assessed by Customs Authority before clearing the consignments in the past. During declaration of the goods before Customs Department, the proper officer has examined the goods and accepted the goods at the time of clearance of goods. It seems that the assessment officer has never created any issue with the benefit of the importer who was seeking the SAFTA benefit imported by applicant and never faced any issue at any stage by the assessment officer at the time of clearance. The involvement of

present applicant in the crime in question came to be revealed on the basis of the statement made by co-accused. Therefore, prima facie it creates doubt about the involvement of the applicant in the crime in question. The investigation with regard to crime in question is revolving around digital as well as documentary evidence to which the investigating agency can make its access easily by approaching concerned authority. In view of above and role attributed to applicant, I am of the opinion that custodial interrogation of applicant is not warranted. The applicant is permanent resident of Ghatkopar, Mumbai. Therefore there is no possibility that he may jump the bail. This is the fit case where the discretion of granting the relief of pre-arrest bail deserves to be exercised in favour of present applicant. Resultantly, I pass the following order.

ORDER

1. The application is allowed.
2. In the event of arrest of applicant Sanjay Dayaram Bhanushali 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 the Intelligence Office Central Intelligence Unit Mumbai Zone II.
3. The applicant shall attend the Intelligence Office Central Intelligence Unit Mumbai Zone II on 23/03/2026, 24/03/2026 and 25/03/2026 between 11.00 a.m. and 02.00 p.m.
4. Applicant shall furnish his residential address proof and shall not change the address without advance

intimation]in writing to the Court and the Intelligence Officer, Central Intelligence Unit Mumbai Zone II

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 Intelligence officer.
6. The applicant shall deposit his passport with the Investigating Officer/Intelligence Officer of Intelligence Office Central Intelligence Unit Mumbai Zone II, within 7 days and Intelligence Office Central Intelligence Unit Mumbai Zone II is allowed to retain the passport of applicant until further order.

Panvel
Date :- 13/03/2026

(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) : 13/03/2026
Order checked and singed
by PO on : 16/03/2026
Order uploaded on : 16/03/2026