

MHRG170003482026



**IN THE COURT OF ADDITIONAL SESSIONS JUDGE PANVEL-
RAIGAD, AT : PANVEL
ORDER BELOW EXHIBIT NO. 1
IN CRIMINAL BAIL APPLICATION NO.167/2026
(DATED 12/03/2026)**

The applicant Abhishek Brijesh Malviya has filed present application for regular bail under section 483 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, including forged bills of lading purportedly showing transit from Bandar Abbas Port (Iran) to Jebel Ali Port (UAE), conclusively established that there was no actual movement of goods from Iran to UAE. In the absence of any lawful transit or corroborative shipping documents, it is further established that, the goods cannot be treated as originating from Afghanistan. It is alleged that the applicant is senior operations executive of M/s. Orange Box Line (India) is consignee as per the master bill of lading and responsible for import transaction management, has been identified as the principal person who willfully arranged and executed forged transit bill of lading from Bandar Abbas (Iran) to Jebel Ali (UAE) to fastely claim SAFTA benefits. The applicant came to be arrested on 13/02/2026 by the opponent department for the offences p/u/sec. 111(m), (n), (o) and (q) read with sections 114 (A), 132 and 135.

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

4. Shri. Talpade argued that the applicant is innocent and unnecessarily dragged in false and frivolous case. The applicant is neither importer, beneficiary nor owner of goods and has no financial gain alleged against him. Shri Talpade further argued that the applicant has no ownership, beneficial interest or decision making authority in respect of imported consignments. The

applicant is senior operations executive of M/s. Orange Box Line (India) which is engaged in logistics and carriage of goods. A shipping line is only a carrier issuing transport document. It neither declares origin nor claims customs exemption and derives no financial benefit from duty cessations. The shipping line performs carriage functions based only on shipper provided particulars and does not verify or certify commercial declarations made for customs purposes. Shri Talpade further argued that alleged misuse of SAFTA notifications is inapplicable to the applicant. Any benefit under SAFTA can only be claimed by the importer/beneficiary of goods and not by shipping line employee performing logistical functions. Therefore, the applicant cannot be attributed to any gain, inventor liability arising from such exemptions claims. Shri Talpade further argued that the applicant, being an operational employee of shipping carrier, neither issues nor certifies the certificate of origin and has no authority, role or benefit in relation to any claim for SAFTA exemption. Shri Talpade further argued that the crime in question is based on documentary evidence to which the opponent department can make its access by approaching the concerned authority. The applicant is languishing in the jail since 13/02/2026. substantial part of the investigation must have completed. Taking into account aforesaid circumstances further detention of applicant in jail is not required. He is ready to abide by the terms and conditions which may be imposed by the Court. Hence, Shri Talpade prayed that the applicant be enlarged on bail.

5. Per contra, Shri Shaikh, argued that the applicant is prime accused. In view of voluminous documents on record, the excessive electronic evidence recovered during forensic examination, including the voluntary and categorical statements recorded u/sec.108 of The Custom Act, 1963. The forensic recovery of incriminating electronic evidence, the admitted preparation and use of forged bills of lading, and the systematic scrutiny of more than 150 bills of entry covering 150 containers of imported walnuts, a clear unbroken chain of evidence stands established against the applicant. The magnitude of the offence, resulting in a prima facie revenue loss exceeding Rs.100 Corers to the Government Ex-checker reflects not a mere procedural lapse but a deep rooted, deliberate and well orchestrated fraud in a duty evasion and concealment of the true origin of goods.

6. Shri Shaikh further argued that applicant's role is not periferial and not inferential. It is directly supported by documentary records, electronic data and his own admissions which squarely attracts confiscation u./sec 111 (m) 111(o), 111(1) penalty u/sec 114 (AA) and prosecution u/sec. 132 and 135 (1) of Customs Act. 1962. At this stage the evidentiary threshold of prima facie satisfaction is far exceeded and any indulgence would seriously prejudice the investigation and undermine the interest of revenue. In view of above the applicant is not entitled to be enlarged on bail. Hence, it is prayed by Shri Shaikh that the application be rejected.

7. 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 the applicant is neither importer nor beneficiary or owner of goods. It appears that applicant is employee of M/s. Orange Box Line (India) which is a shipping line engaged in logistics and carriage of goods. The shipping line is only a carrier issuing transport documents; it neither declares origin nor claims customs exemption and derives no financial benefit from duty concessional. Further it appears that benefit under SAFTA can only be claimed by importer/beneficiary of goods and not by shipping line employee performing logistical functions. The crime in question is revolving around the digital as well as documentary evidence to which the investigating agency can make its access by approaching the concerned authority. The applicant is languishing in jail since 13/02/2026. substantial part of the investigation must have completed. In view of afore-said aspects and role attributed to the applicant, in my view his further detention in jail is not warranted. So far as the apprehension raised by the Ld. Adv. Shri Shaikh is concerned, the same can be taken care by imposing certain conditions upon the applicant. Resultantly, I pass the following order.

ORDER

1.The application is allowed.

2. The applicant Abhishek Brijesh Malviya shall be released on bail in F.No.SG/MISC-167/2025-26/CIU/JNCH on his executing PR bond in the sum of Rs.1,00,000/- with two sureties in the like amount to the satisfaction of learned Lower Court.
3. The applicant shall attend Intelligence Officer, Central Intelligence Unit Mumbai Zone II on every Thursday 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 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 Officer, Central Intelligence Unit Mumbai Zone II within 7 days after his release and Intelligence Officer, Central Intelligence Unit Mumbai Zone II is allowed to retain the passport of applicant until further order.
7. Bail before learned Lower Court.

Panvel

Date :- 12/03/2026

(S. R. Ugale)

Additional Sessions Judge, Panvel.

CERTIFICATE

I affirm that, the contents of this PD.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) : 12/03/2026
Order singed by PO on : 16/03/2026
Order uploaded on : 16/03/2026