

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CRIMINAL MISC.APPLICATION (FOR REGULAR BAIL) NO. 20568 of 2015****With****CRIMINAL MISC.APPLICATION (FOR MODIFICATION OF ORDER) NO. 1 of 2026****In R/CRIMINAL MISC.APPLICATION NO. 20568 of 2015****With****CRIMINAL MISC.APPLICATION (FOR MODIFICATION OF ORDER) NO. 1 of 2026****In R/CRIMINAL MISC.APPLICATION NO. 20571 of 2015**=====
GURJEET SINGH WALIA S/O. RAJINDER SINGH WALIA**Versus****DEPUTY DIRECTOR, DIRECTORATE OF REVENUE INTELLIGENCE & ANR.**
=====**Appearance:****MR HARDIK P MODH(5344) for the Applicant(s) No. 1****MR HRIDAY BUCH(2372) for the Respondent(s) No. 1****MS VRUNDA SHAH ADDL. PUBLIC PROSECUTOR for the Respondent(s) No. 2**
=====**CORAM: HONOURABLE MR. JUSTICE NIKHIL S. KARIEL****Date : 27/03/2026****COMMON ORAL ORDER**

1. Heard learned Advocate Mr. Harshadray A. Dave for the applicants, learned Advocate Mr. Utkarsh Sharma for the respondent No.1 and learned APP Ms. Vrunda Shah for the respondent-State.

2. Rule. Learned Advocate Mr. Sharma waives service of rule on behalf of the respondent No.1 and learned APP Mr. Mehta waives service of rule on behalf of the respondent No.2-State.

3. By way of this application, the applicants have sought for modification of an order dated 02.02.2015 passed by a learned Co-ordinate Bench of this Court in Criminal Misc. Application No. 20568 of 2015,

while granting regular bail to the present applicant, inasmuch as, it is prayed that the conditions No. 5(a) may be deleted and the amount of Rs.10 Lakhs each deposited with the learned trial Court may be directed to be refunded to the applicant.

4. It is submitted by learned Advocate Mr. Dave for the applicants that the allegation against the applicants was as regards having committed offences punishable under Sections 132, 135 and 135A of the Customs Act, 1962 and whereas, the learned Co-ordinate Bench while enlarging the present applicant on regular bail had inter alia recorded the submission that while the amount which was in question was approximately Rs.19 Crores and whereas the learned Co-ordinate Bench had directed the applicants to deposit an amount of Rs. 10 Lakhs each insofar as the said case is concerned.

5. It appears that the applicants have deposited amount of Rs. 10 Lakhs each before the learned trial Court and the the amount is lying with the learned trial Court as of now.

6. It would appear that the applicants had been apprehended at the stage of the DRI investigating the case in question and whereas it is submitted that till now, the complaint – charge-sheet has not yet been filed by the DRI. Learned Advocate for the applicants would submit that since the DRI has not filed any complaint till now, no fruitful purpose is remaining for the amount to remain with the learned trial Court and whereas under such circumstances, this Court may direct refund of the amount to the applicants.

7. Learned advocate would further submit that as such, the department

had issued show cause in the year 2025 and whereas vide an order dated 03.02.2026, the show cause notice has been set aside by this Court. Learned advocate would submit that under such circumstances, since there is no purpose whatsoever in retention of the amount, the learned trial Court may be directed to be refunded to the applicants.

8. On the other hand, the present applications are vehemently opposed by learned Advocate Mr. Sharma for the respondent No. 1. Learned Advocate while he could not deny that a complaint has not been filed insofar as the investigation in question and whereas learned advocate Mr. Sharma could not deny that the show cause notice issued to the present applicants has been set aside by the learned Division Bench of this Court.

9. Having heard learned Advocates for the respective parties and having perused the documents on record, this Court is of the opinion that the application deserves consideration and whereas this Court has taken into consideration the following aspects.

- (i) The fact of the amount being directed to be deposited at a stage when the applicant had been arrested before even the complainant (charge-sheet) was filed by the customs authorities.
- (ii) The fact of the amount being in relation to the criminal prosecution initiated against the present applicant.
- (iii) While it appears that the show-cause notice issued by the Department having been set aside by the Division Bench of this Court.
- (iv) This Court has also considered that the applicants had been arrested

by the authorities in the year 2016 and had been in custody for some time and whereas even after 16 years, the Department not having filed the complainant – charge-sheet, reflects on the lack of material as regards the applicants is concerned.

10. As a consequence of the above, the amount deposited by the present applicants pursuant to the order passed by this Court dated 02.12.2025 by the learned Coordinate Bench lying before the learned trial Court is directed to be refunded to the present applicants upon an application being made by the applicants and whereas it is further directed that interest accrued thereon, if any, shall also be refunded.

11. The above refund shall be subject to the condition that in case, in the appeal by the department against the order by the learned Division Bench of this Court the setting aside the show cause notice, if the applicants were to lose ultimately, then the applicants would pay the amount as adjudicated in the said proceedings.

12. With the above observations and directions, the present applications stand disposed of as allowed. Rule is made absolute to the above extent.

Y.N. VYAS

(NIKHIL S. KARIEL,J)