

IN THE HIGH COURT OF JHARKHAND AT RANCHI

Cr. Revision No. 1075 of 2025

M/s Gupta Traders, Sindhi Chowk, P.O., P.S. & District-Dumka, Jharkhand, Pin No- 814101 through its authorized representative Jogendra Tiwari, son of Shri Rameshwar Tiwari, aged about 44 years, resident of Station Road, P.O. & P.S. -Mihijam, District - Jamtara, (Jharkhand).

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through Additional Director, having its Zonal Office at Plot No. 1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport, District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1120 of 2025

M/s Maihar Hotels & Resorts Pvt. Ltd., Daburgram; P.O., P.S. & District- Deoghar, Jharkhand, Pin No-814112 through its authorized representative Jogendra Tiwari son of Shri Rameshwar Tiwari, aged about 44 years, resident of - Station Road, P.O. & P.S. Mihijam, District - Jamtara, (Jharkhand).

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through Additional Director, having its Zonal Office at Plot No. 1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport, District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1121 of 2025

M/s Basukinath Traders, Near Hero Honda Showroom, Dudhani, P.O., P.S. & District- Dumka, Jharkhand, Pin- 814101 through its authorized representative Jogendra Tiwari son of Shri Rameshwar Tiwari, aged about 44 years, resident of Station Road, P.O. & P.S. Mihijam, District Jamtara, (Jharkhand).

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through Additional Director, having its Zonal Office at Plot No. 1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport, District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1122 of 2025

M/s Santhal Pargana Builders Pvt. Ltd Ist Floor, Plot No. D/2, MIG, Harmu Housing Colony, P.O. Harmu, P.S. Argora, Ranchi, Pin No. 834002 through its authorized

representative Jogendra Tiwari, son of Shri Rameshwar Tiwari, aged about 44 years, resident of Station Road, P.O. & P.S. Mihijam, District Jamtara.

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through Additional Director, having its Zonal Office at Plot No. 1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport, District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1126 of 2025

M/s Prashant Traders, Gandhi Maidan, PO. & PS. Dumka, District- Dumka, Jharkhand Pin No. 814101 through its authorized representative Jogendra Tiwari, son of Shri Rameshwar Tiwari, aged about 44 years, resident of Station Road, P.O. & P.S. Mihijam, District Jamtara, (Jharkhand).

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through Additional Director, having its Zonal Office at Plot No. 1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport, District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1127 of 2025

M/s Baidynath Enterprises, Opposite Bus Stand Dumka Road, P.O., P.S. & Dist.- Jamtara, Jharkhand- Pin No. 815354 through its authorized representative Jogendra Tiwari son of Shri Rameshwar Tiwari, aged about 44 years, resident of - Station Road, P.O. & P.S. Mihijam, District Jamtara, (Jharkhand).

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through Additional Director, having its Zonal Office at Plot No. 1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport, District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1128 of 2025

Jogendra Tiwari @ Yogendra Tiwari, son of Shri Rameshwar Tiwari, aged about 43 years, resident of - Station Road, P.O. & P.S. Mihijam, District - Jamtara, (Jharkhand).

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through Additional Director, having its Zonal Office at Plot No.

1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport,
District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1129 of 2025

M/s Sanjit Hembram, Old Wine Shop, Chitranjan Road, P.O.
& P.S.- Mihijam, District-Jamtara, Jharkhand - 815354
through its authorized representative Jogendra Tiwari, aged
about 44 years, s/o Rameshwar Tiwari, resident of Station
road, P.O. & P.S. Mihijam, Dist. Jamtara.

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through
Additional Director, having its Zonal Office at Plot No.
1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport,
District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1132 of 2025

M/s Anand Traders, Dumka Road, P.O., P.S. & Dist.-
Jamtara, Jharkhand- Pin No. 814101 through its authorized
representative Jogendra Tiwari son of Shri Rameshwar
Tiwari, aged about 44 years, resident of Station Road, P.O.
& P.S. Mihijam, District - Jamtara, (Jharkhand).

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through
Additional Director, having its Zonal Office at Plot No.
1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport,
District Ranchi (Jharkhand).

... .. Opposite Party

With

Cr. Revision No. 1133 of 2025

M/s Rajmahal Traders, Dudhani, P.O., P.S. & District-
Dumka, Jharkhand, Pin No- 814101 through its authorized
representative Jogendra Tiwari, son of Shri Rameshwar
Tiwari, aged about 44 years, resident of Station Road, P.O.
& P.S. Mihijam, District - Jamtara, (Jharkhand).

... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through
Additional Director, having its Zonal Office at Plot No.
1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport,
District Ranchi (Jharkhand).

... .. Opposite Party

**With
Cr. Revision No. 1134 of 2025**

M/s Saran Alcohol Pvt. Ltd., Gilanpara, PO+PS Dumka, District- Dumka, Jharkhand, Pin No-814101 through its authorized representative Jogendra Tiwari, son of Shri Rameshwar Tiwari, aged about 44 years, resident of - Station Road, P.O. & P.S. Mihijam, District - Jamtara, (Jharkhand).
... .. Petitioner

Versus

State through Enforcement Directorate, Ranchi through Additional Director, having its Zonal Office at Plot No. 1502/B, Airport Road, Hinoo, P.O. Hinoo, P.S. Airport, District Ranchi (Jharkhand).
... .. Opposite Party

CORAM: HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD

For the Petitioners	: Mr. Anshuman Sinha, Advocate : Mr. Aditya Tiwari, Advocate : Mr. Prakhar Prakash, Advocate : Mr. Ankit Apurva, Advocate
For the Opp. Parties	: Dr. (Mrs.) Vandana Singh, Advocate : Ms. Neha Pandey, Advocate : Ms. Khushbu, Advocate

C.A.V. on 04.02.2026

Pronounced on 27/02/2026

1. Since these matters are interlinked and, as such, these are heard together and being disposed of by this common order/judgment.

2. All these Criminal Revision petitions have been filed under sections 438 & 442 of Bhartiya Nagarik Suraksha Sanhita, 2023.

3. These Criminal Revision petitions are directed against the order dated 21.08.2025 passed by the learned Special Judge, PML Act, Ranchi in connection with ECIR Case No. 08 of 2023 arising out of ECIR/RNZO/09/2022 registered for the offence under Sections 3 punishable under

Section 4 of the Prevention of Money Laundering Act, 2002 (in short PMLA,2002) whereby and whereunder, the Miscellaneous Criminal Applications filed by the petitioner seeking discharge, have been rejected.

Factual Matrix:

4. The brief facts of the case as per the pleadings made in the instant petitions which requires to be enumerated herein, read as under:

(i) The basis of present ECIR case is following 4 FIR [**1.** Deoghar Town PS Case No. 342 of 2020 dated 11.07.2020 u/s.419/420/467/468/471/379/427/120B/34 of the IPC (Land FIR), **2.** Jasidih PS Case No FIR No. 50 of 2020 dated 21.01.2020 u/s. 420/166/463/467/468/471/120B/34 IPC (Land FIR), **3.** Margomunda PS Case No 27 of 2020 dated 16.07.2020 u/s. 420/379/120B IPC and section 4/21 of Jharkhand Mines Minerals (Development & Regulation), 1957 and Section 54 of J.M.M. Grant Rules, 2004 [Sand FIR] and **4.** Rikhiya PS Case No 01 of 2022 dated 01.01.2022 u/s. 272/273/467 IPC and section 47A of Jharkhand Excise Duty Act, 1915 (Liquor FIR)].

The details of above mentioned 4 FIR is as follows.

(ii) In short as per first FIR i.e. Deoghar Town PS Case No. 342 of 2020 dated 11.07.2020 u/s. 419/420/467/468/471/379/427/120B/34 of the IPC

(Land FIR) is that informant Kiran Singh had purchased, the land located in Deoghar, in Mouza- Shyamganj, Mohalla- Castair's Town popularly known as "Roy Bangla" in the year 1998 and were in peaceful possession of the same and had also been paying all the taxes to the government against the said property since 1998 till the accused Jogendra Tiwari and others took over the possession of the land by using illegal means, demolished the old house situated thereon and fraudulent sold of parts of the land. It also surfaced that the petitioner also received proceeds of crime arising out of such sale of property.

(iii) In short as per second FIR i.e. Jasidih PS Case No FIR No. 50 of 2020 dated 21.01.2020 u/s. 420/166/463/467/468/471/120B/34 IPC (Land FIR) is that the petitioner Jogendra Tiwari along with the other accused persons hatched criminal conspiracy for issuance and production of forged land possession certificate (LPC) and deed for land measuring 27,413.25 square feet at Mouza Shyamaganj, thana no. 413, Plot No. 775 and 776 District Deoghar. LPC of the aforesaid land was sent by Amar Prasad vide email dt 16.01.2020 at 5.40P.M. to District Sub Registrar bearing letter no. 1024 dt. 03.07.2019. It is further pertinent to mention here that Amar Prasad had already been transferred as on 16.01.2020 and handed over his charge to Circle

Officer Anil Kumar Singh on 14.10.2019. On the basis of said LPC land against which the complainant had executed the agreement to sale dated 11.09.2019 was registered in the name of (i) M/s. Saran Alcohol Pvt. Ltd. and others and (ii) Brij Mohan Singh vide two deeds both dated 17.01.2020.

(iv) In short as per third FIR i.e. Margomunda PS Case No. 27 of 2020 dated 16.07.2020 u/s. 379/420/120B/34 of the IPC and section 4/21 of Mines and Minerals (Development and Regulation) 1957 and section 54 of Jharkhand Minor Mineral Grant Rules 2004 (sand FIR) registered against M/s. Saran Alcohol Pvt. Ltd and others. It was found shortage of 11250 cubic feet sand at storage place in surprise check on 14.07.2020 and it is suspected that the above-mentioned sand illegally transferred/sold resulting in wrongful loss to exchequer.

(v) In short as per fourth FIR Rikhiya PS Case No. 01 of 2022 dated 01.01.2022 u/s. 272/273/467 of the IPC and section 47 A of Jharkhand Excise Duty Act 1915, (Liquor FIR) is that on 01.01.2022 a Maruti Dzire car bearing registration no. JH15W2850 was seized along with cash Rs. 151400, two mobiles and liquors. The driver Chandramani interrogated about the liquor. He gave a receipt of M/s. Saran Alcohol Pvt. Ltd. As per

receipt the vehicle no. JH15G 4463 was allotted to carry the liquor but he was smuggling the liquor in his own vehicle. Amrendra Tiwari and Jogendra Tiwari are the directors of M/s. Saran Alcohol Pvt. Ltd. It is suspected that the said M/s. Saran Alcohol Pvt. Ltd is involved in such illegal trading of liquor.

(vi) ED registered case no. ECIR/RNZ/09/2022 dt. 31.03.2022 on the basis of aforesaid FIR, as because sections 419/420/467/471/120B of IPC are mentioned as scheduled offense and Enforcement Directorate took up the investigation. During the investigation additionally 15 other FIR merged for the purpose of investigation.

(vii) The searches were conducted by ED in the present case on 23.08.2023 and 24.08.2023 at various premises related to Jogendra Tiwari (petitioner in Cr. Revision 1128 of 2025) and various incriminating records have been seized as a result of the same. The documents seized demonstrate that Jogendra Tiwari was running the sand and liquor business in the name of other individuals who were just named lenders or were his employees/ associates, and the actual control of these businesses was with Jogendra Tiwari.

(viii) Further, from the seized records and post-search investigation, it is also revealed that Jogendra

Tiwari was indeed receiving the difference between the actual consideration and the consideration mentioned in the sale deed against the sale of land at Roy Bangla in cash. That Jogendra Tiwari is involved in various illegal businesses, including (i) the illegal sale of sand without challan through his entities and entities under his control, which on paper belong to various other individuals; (ii) illegal storage of liquor at the retail shops which are under his control and the licenses for the said retail shops are in the name of various other individuals. From the above-mentioned illegal activities, some cases also culminated into scheduled offence in certain criminal cases. The Accused Jogendra Tiwari, has amassed a huge amount of cash, and the said cash was integrated by depositing the same in bank accounts of his entities and entities/ individuals under his control, and the same was subsequently utilized for paying the license fee for the wholesale sale of liquor through his entities in 2021 and acquired a huge amount from the said businesses.

(ix) The records seized clearly show that Jogendra Tiwari was running the business of sand and liquor in the name of other individuals who were just name lenders or were his employees/associates and the actual control of these businesses was with Jogendra Tiwari.

(x) Through the aforesaid illegal activities which in some cases culminated into scheduled offence in certain criminal cases, the accused, Jogendra Tiwari has amassed a huge amount of cash and the said cash was integrated by depositing the same in bank accounts of his entities and entities/individuals under his control, and the same was subsequently utilized for paying the license fee for the wholesale of liquor through his entities in the year 2021 and acquired huge amount from the said businesses.

(xi) It is established from the seized documents and digital evidences that Jogendra Tiwari conducted business in the name of other individuals although he is the beneficial owner of the said business.

(xii) Thus, the Accused/ Applicant as per the prosecution complaint has handled the alleged proceeds of crime amounting to Rs 13,29,92,620/- earned illegally from land, sand and liquor and thereby committed an offence under PMLA.

(xiii) The Prosecution Complaint (PC) bearing ECIR Case No. 08/2023 was filed on 16.12.2023 before the Ld. Special Judge (PMLA), Ranchi against the prime accused Jogendra Tiwari and 11 associated entities ie. Petitioners herein.

(xiv) The Learned Special Court (PMLA), Ranchi, after due consideration, took cognizance of the offence on 22.12.2023.

(xv) Thereafter separate discharge petitions were filed by the present Petitioners before the Learned Special Judge (PMLA), Ranchi. The Learned Special Judge (PMLA), after hearing the parties at length and perusing the voluminous records, has opined that a case is made out against the Petitioners.

(xvi) Accordingly, the Petitioners' discharge applications were rejected vide order(s) dated 21.08.2025.

(xvii) These instant revision applications have been preferred against the said order dated 21.08.2025.

Arguments advanced on behalf of the petitioner:

5. Learned counsel for the petitioner has taken the following grounds in assailing the impugned orders:

(i) Learned counsel appearing on behalf of petitioner has submitted that the Learned Special Judge erred in rejecting the discharge application without appreciating that prosecution under the Prevention of Money Laundering Act, 2002 ("PMLA") cannot survive independently in the absence of a live and subsisting scheduled offence. It is settled law that the existence of a scheduled offence under Section

2(1)(y) of the PMLA is the sine qua non for the registration and continuation of proceedings under Section 3 read with Section 4 of the PMLA. The Hon'ble Supreme Court in ***Vijay Madanlal Choudhary v. Union of India, (2023) 12 SCC 1***, has unequivocally held that where the predicate offence ceases to exist, either by way of acquittal, quashing, or final form without cognizance, the very basis for prosecution under PMLA also extinguishes. In the present case, the scheduled offences forming the foundation of ECIR No. 08/2023 have either been quashed, closed, or culminated in acquittals, rendering the proceedings under PMLA wholly unsustainable in law.

(ii) The Learned Special Judge failed to appreciate that the quantified proceeds of crime ("POC") as alleged by the Enforcement Directorate in its Section 45 complaint amount to Rs. 13,29,92,620/-, out of which the portion attributed to liquor-related transactions, is factually misconceived. As per the ED's own prosecution complaint, none of the FIRs pertaining to liquor, including Rikhiya P.S. Case No. 01/2022 form part of the quantified proceeds of crime. Moreover, all liquor-related FIRs have either been quashed or have not proceeded to cognizance. Thus, even assuming the ED's case to be true in entirety, the liquor-based POC

does not legally exist and has been wrongly relied upon in the impugned order.

(iii) It has further been submitted that the remaining alleged proceeds of crime, particularly Rs. 5.62 crore linked to the Roy Bangla land transaction are derived from Deoghar Town P.S. Case No. 342/2020 and Jasidih P.S. Case No. 50/2020, both of which have been concluded by way of final report submissions by the jurisdictional police. In these cases, no cognizance has been taken by any court, and only protest petitions are pending. Therefore, even these land-linked transactions do not qualify as proceeds of crime within the meaning of Section 2(1)(u) of the PMLA.

(iv) Learned counsel has submitted that because multiple other FIRs relied upon by the Enforcement Directorate for alleging illegal sand sale or stock discrepancy, including Margomunda P.S. Case No. 27/2020 which have either been quashed by the Hon'ble High Court, led to acquittals, or remanded without cognizance being taken. Accordingly, there exists no surviving predicate offence from which any proceeds of crime can be said to have originated. The legal substratum for initiating or continuing prosecution under the PMLA is thus wholly absent.

(v) It has been submitted that the impugned order merely reproduces the allegations from the complaint and assumes their truth without applying the settled legal standard for discharge under Section 227 CrPC. The Hon'ble Supreme Court in ***State by Karnataka Lokayukta v. M.R. Hiremath, (2019) 7 SCC 515*** and ***P. Vijayan v. State of Kerala and Another, (2010) 2 SCC 398***, has categorically held that discharge must be granted where the material on record raises mere suspicion and not grave suspicion. The Trial Court has thus abdicated its duty to filter out untenable prosecutions at the stage of discharge.

(vi) Learned counsel for the petitioners has submitted that the invocation of the presumption under Section 24 of the PMLA at the discharge stage is premature and contrary to law.

(vii) It has further been submitted that the attribution of criminal liability to the Petitioner company solely on account of its being managed by Mr. Jogendra Tiwari is contrary to settled legal principles governing corporate criminal liability. In ***Sunil Bharti Mittal v. CBI, (2015) 4 SCC 609*** and ***GHCL Employees Stock Option Trust v. India Infoline Ltd., (2013) 4 SCC 505***, the Hon'ble Supreme Court held that vicarious liability is not attracted in criminal

law unless there is specific statutory provision and direct evidence of *mens rea* on the part of the company. In the absence of any overt act attributable to the Petitioner, its prosecution is wholly untenable.

(viii) Learned counsel has submitted that the allegations made by the ED pertain to regulatory irregularities such as stock misreporting, delayed fee payments, or challan discrepancies. These may at best constitute breaches of administrative norms but cannot amount to scheduled offences under the PMLA. In ***Pankaj Bansal v. Union of India and Others, 2023 SCC OnLine SC 1244***, the Supreme Court cautioned against over-criminalization of regulatory infractions.

(ix) It has further been submitted that the rejection order relies on a mechanical and erroneous approach that "all issues must be gone into at trial," thereby circumventing the judicial duty to scrutinize the complaint at the discharge stage. In ***Union of India v. Prafulla Kumar Samal and Another, (1979) 3 SCC 4***, it was held that a Court must undertake a careful assessment of the material to see if the ingredients of the offence are made out before putting the accused to the rigours of trial.

(x) Learned counsel for the petitioners has submitted that even assuming that some predicate

offences remain technically pending, the ED has failed to demonstrate the essential ingredients of money laundering as defined under Section 3 of the PMLA. There is no evidence of the property being derived from a scheduled offence or projected as untainted. In ***Parvathi Kollur and Anr. v. State by Directorate of Enforcement, 2022 SCC OnLine SC 1975***, the Supreme Court reiterated that such causal linkage is mandatory.

(xi) It has been submitted that the Hon'ble Calcutta High Court in ***Nik Nish Retail Ltd. v. ED, 2022 SCC OnLine Cal 4044***, relying on ***Vijay Madanlal (Supra)***, held that once the FIR constituting the scheduled offence is quashed, the ECIR and consequential proceedings under PMLA cannot survive.

(xii) Learned counsel for the petitioners has submitted that the Hon'ble Delhi High Court in ***Harish Fabiani and Others v. ED and Others, 2022 SCC OnLine Del 3121***, also quashed PMLA proceedings upon quashing of the predicate offence by the Bombay High Court, confirming that ED proceedings cannot survive in vacuum.

(xiii) It has been submitted that the Hon'ble Supreme Court in ***State of Punjab v. Davinder Pal Singh Bhullar and Others, (2011) 14 SCC 770***, affirmed the

principle that where the foundation is removed, the entire superstructure must fall. The scheduled offences having been quashed or closed, the ECIR and prosecution complaint lose legal efficacy.

(xiv) It has also been submitted that allowing the prosecution to continue under the PMLA without any subsisting scheduled offence or credible material to support the alleged proceeds of crime would amount to a colorable exercise of jurisdiction, and would render the criminal justice process itself a punishment in violation of Article 21 of the Constitution of India.

(xv) It has further been submitted that continuation of proceedings in such circumstances offends the principles of legality, proportionality, and fairness and amounts to gross abuse of the process of law, liable to be interdicted in exercise of revisional jurisdiction of this Hon'ble Court.

(xvi) Learned counsel has submitted that it is clear from the above-mentioned facts that there are no proceeds of crime in terms of Section 2 (1) (u) of PMLA. In terms of the absence of Proceeds of Crime in terms of Section 2 (1) (u) of PMLA, there cannot be any Money Laundering.

(xvii) Learned counsel for the petitioners has submitted that on the basis of above-mentioned judicial

pronouncements, it can safely be said that an accused is entitled for discharge, if the evidence which the prosecution proposes to adduce for proving his guilt, even if fully accepted, cannot show that the accused has committed the offence, then there will be no sufficient ground for proceeding with the trial.

6. Learned counsel for the petitioners, on the aforesaid grounds, has submitted that it is, therefore, a fit case where the impugned orders need to be interfered with.

Arguments advanced on behalf of the Opposite Party/Respondent:

7. While on the other hand, Mrs. Vandana Singh, learned counsel for the opposite party has vehemently opposed the prayer of the petitioner and submitted that till date several predicate offences registered and pending against the petitioners, it has been established that the petitioner is involved in various illegal businesses including the illegal sale of sand without challan through his entities and entities under his control which on paper belong to various other individuals, illegal storage of liquor at the retail shops which are under his control and the licenses for the said retail shops are in the name of various other individuals.

8. She has further submitted that during the investigation of the instant case, it surfaced that the accused petitioner was involved directly / indirectly in the activities

related to money laundering; it was also found that Jogendra Tiwari had concealed crucial information as it is established from the seized documents and digital devices, he runs business in the name of other individuals. However, he is the beneficial owner of the said businesses.

9. Further, it is found during investigation that the present accused has amassed an enormous amount of cash, and the said cash was integrated by depositing the same in bank accounts of his entities and entities/ individuals under his control, and the same was subsequently utilized for paying the license fee for the wholesale sale of liquor through his entities in the year 2021 and acquired huge amount from the said businesses.

10. The admission by Petitioner M/s Gupta Traders in its petition that it received Rs. 1,67,50,000/- as a loan from M/s Saran Alcohol Pvt. Ltd. is inherently incriminating as the M/s Saran Alcohol Pvt. Ltd. is neither a Non-Banking Financial Company (NBFC) nor a bank authorized to disburse commercial loans. It is the primary accused entity named in three active predicate FIRs for land fraud, illegal sand mining, and liquor smuggling.

11. Learned counsel has submitted that receiving such a massive sum from a criminally implicated entity, especially when the recipient (Gupta Traders) had a negligible cash-in-hand, constitutes grave suspicion of knowing involvement in

the process of laundering. This was not a business transaction but a transfer of tainted capital to a vehicle used for integration.

12. She has further submitted that similarly, the Petitioners' argument that the massive cash deposits were "business turnover" is contradicted by the timing and quantum of the funds. The investigation revealed a sudden, synchronized infusion of cash into the accounts of all 12 Petitioners in June and July 2021, a period that coincides perfectly with the government notification inviting applications for wholesale liquor licenses.

13. Learned counsel has submitted that entities like M/s Anand Traders received Rs. 34.70 Lakhs and M/s Mishra Wines received Rs. 50.47 Lakhs in cash deposits during this short window, which was an 1145.87% increase over their previous year's deposits. The Petitioners have failed to provide any credible source or business rationale for this sudden cash windfall. The quantum of cash deposited in June 2021 was disproportionate to any historical business turnover declared by these entities in previous assessment years.

14. It has been submitted that whether these were genuine business transactions or a sophisticated laundering operation is a question of fact that can only be determined by the Trial Court after appreciating the evidence at stage of

trial. Accepting the Petitioners' self-serving audited books at the discharge stage would amount to conducting a mini-trial, which is impermissible in law.

15. It has further been submitted that the contentions raised by the Petitioners regarding the "premature" invocation of Section 24 of the PMLA are legally untenable in context of the statutory scheme of the Act therefore, the Ld. Special Judge, in the impugned order, has correctly and lawfully held that the presumption under Section 24 is mandatory and has been triggered at this stage.

16. It has been submitted that Section 24 of the PMLA imposes a reverse burden of proof on the accused. The law mandates that once the prosecution establishes the "foundational facts" regarding the commission of a scheduled offence and the generation of proceeds of crime, the Ld. Court "shall presume" that the proceeds of crime are involved in money laundering.

17. It has been submitted that the prosecution has meticulously quantified the Proceeds of Crime at Rs. 5,66,34,500/-, derived specifically from the criminal activities alleged in these active FIRS (Land Fraud and Sand Theft), and further the investigation has established a direct financial trail showing the flow of illicit cash into the bank accounts of the 12 Petitioner entities and its subsequent use for acquiring Liquor Licenses.

18. It has further been submitted that once these facts are established the legal presumption under Section 24 stands invoked. The burden then shifts entirely onto the Petitioners to prove that the property is untainted.

19. Learned counsel for the ED has submitted that in the instant case, the Ld. Special Judge has passed a detailed, reasoned, and speaking order dated 21.08.2025. The Ld. Judge has meticulously considered the material on record, including the existence of four active and pending predicate FIRs; the specific money trail in crores being layered into the Petitioners' accounts; and the admissions of the accused such as M/s Gupta Traders admitting in its Petition the receipt of funds from M/s Saran Alcohol. The order correctly identifies that these materials raise a grave suspicion against the Petitioners.

20. Therefore, the Petitioners' defenses regarding the legitimacy of loans, the nature of land disputes, or the interpretation of financial entries are triable issues that can only be adjudicated after leading evidence during trial. Any interference by this Hon'ble Court at this stage would amount to usurping the jurisdiction of the Ld. Trial Court and stifling a legitimate prosecution at its threshold. The order correctly identifies that these materials raise a grave suspicion against the Petitioners.

21. Learned counsel has further submitted that in the light of the above, the points raised in the Criminal Revision Petition are devoid of merit, as the Learned Special Court has correctly appreciated the existence of a prima facie case against the Petitioners. The Hon'ble Special Court has already determined that there is enough material to proceed, and the arguments regarding the appreciation of evidence are triable issues that cannot be adjudicated at this stage. The trial must now proceed to allow for a thorough examination of the evidence presented by the prosecution.

22. On the basis of above submission, learned counsel has submitted that the present Petitions filed by the Petitioner, seeking to set aside the order dated 21.08.2025 passed in connection with ECIR Case No. 08 of 2023 arising out of ECIR/RNZO/09/2022 by the Ld. Special Judge, PMLA Ranchi, should be dismissed. The detailed reasoning provided in the said order clearly demonstrates that the discharge application filed by the Petitioner was devoid of merit. Consequently, the present petition should be rejected, and the order dated 21.08.2025 passed by the Special Court required no interference.

Analysis:

23. This Court has heard the learned counsel for the parties at length and has also gone through the finding

recorded by the learned trial Court in the impugned order as also the prosecution complaint.

24. In order to appreciate the contention of the learned counsel for the parties this Court has gone through the entire material available on record.

25. It is evident from record that the prosecution in the present case was initiated based on the registration of ECIR Case No. 08 of 2023 arising out of ECIR/RNZO/09/2022 registered by the Respondent (ED) under provisions of the PMLA. The said ECIR Case No. 08 of 2023 arises out of four FIR (FIR Nos. 342/2020, 50/2020, 27/2020, and 01/2022) registered by the different police station. FIR 342/2020 is related to fraudulently acquiring the 'Roy Bungalow' land, FIR 27/2020 related to illegal sale of sand while acting as the Mine Developer & Operator, FIR 01/2022 for liquor smuggling and FIR 50/2020 is related to production of forged Land Possession Certificate (LPC).

26. The investigation by the directorate further revealed the existence of a strong criminal syndicate operating with the singular objective of generating illicit wealth through organized criminal activities-specifically illegal sand mining, fraudulent land grabbing, and illicit liquor trade. It is ascertained that Jogendra Tiwari acted as the "Beneficial Owner" of the Petitioner entities, controlling their financial

operations to launder the Proceeds of Crime (POC) generated from these activities.

27. Regarding the Generation of Proceeds of Crime via Land Fraud ("Roy Bungalow" Case), the investigation revealed that the syndicate targeted a prime property in Deoghar (FIR Nos. 342/2020 & 50/2020). They forcefully grabbed the land, demolished existing structures, and created forged documents to fraudulently transfer the title. It is established that the syndicate sold parcels of this land to various buyers by coercing them to pay a significant portion of the consideration in cash, over and above the value declared in the registered sale deeds.

28. Regarding the Illegal Sand Mining Scam, the investigation unearthed a massive racket of theft of natural resources. Specifically, in Margomunda P.S. Case No. 27/2020, it was revealed that M/s Saran Alcohol Pvt. Ltd., appointed as the Mine Developer and Operator (MDO), engaged in the surreptitious removal and sale of sand.

29. Regarding the Illegal Liquor Trade, investigation into FIR No. 01/2022 (Rikhiya P.S.) and other FIR Nos. 13/2020, 33/2020 disclosed that the syndicate utilized fraudulent invoices of M/s Saran Alcohol Pvt. Ltd. to provide a cover for the illegal transport of liquor. Further it has come in the investigation that financial analysis of the 12 Petitioner entities revealed a synchronized and unexplained 1145.87%

increase in cash deposits in the year 2021 (specifically June-July) compared to the previous year. A total of Rs. 6,26,20,930/- was infused into the bank accounts of the Petitioners during this period.

30. The investigation further revealed specific instances of Layering through sham loans and M/s Saran Alcohol, being a named accused in three predicate FIRs, acted as the fountainhead of tainted funds, and this transfer was a calculated move to layer POC before integration.

31. Based on the material evidence collected, a Prosecution Complaint was filed on 16.12.2023 vide ECIR Case No. 08/2023. Subsequently, the Ld. Special Judge (PMLA), Ranchi, upon perusal of the evidence including the active predicate FIRs and the specific money trail, rejected the discharge petitions of the accused (petitioners herein) vide order dated 21.08.2025, holding that a strong prima facie case made out against the Petitioners and against the said order(s) dated 21.08.2025 these revision petition has been preferred.

32. Now this Court is adverting to the contentions of the learned counsel for parties wherein it has been contended by the learned counsel for the petitioners that prosecution under the Prevention of Money Laundering Act, 2002 ("PMLA") cannot survive independently in the absence of a live and subsisting scheduled offence. In the present case,

the scheduled offences forming the foundation of ECIR No. 08/2023 have either been quashed, closed, or culminated in acquittals, rendering the proceedings under PMLA wholly unsustainable in law. It has further been contended that all liquor-related FIRs have either been quashed or have not proceeded to cognizance. Thus, even assuming the ED's case to be true in entirety, the liquor-based Proceed of crime does not legally exist and has been wrongly relied upon in the impugned order. It has further been contended that the remaining alleged proceeds of crime, linked to the Roy Bangla land transaction are derived from Deoghar Town P.S. Case No. 342/2020 and Jasidih P.S. Case No. 50/2020, both of which have been concluded by way of final report submissions by the police. In these cases, no cognizance has been taken by any court, and only protest petitions are pending. Therefore, even these land-linked transactions do not qualify as proceeds of crime within the meaning of Section 2(1)(u) of the PMLA. Accordingly, on the basis of the aforesaid it has been submitted that there is no surviving predicate offence from which any proceeds of crime can be said to have originated, thus the legal substratum for initiating or continuing prosecution under the PMLA is thus wholly absent.

33. Per contra, the learned counsel for the respondent has contended that till date several predicate offences registered and pending against the petitioners, it has been

established that the petitioner is involved in various illegal businesses including the illegal sale of sand without challan through his entities and entities under his control which on paper belong to various other individuals, illegal storage of liquor at the retail shops which are under his control and the licenses for the said retail shops are in the name of various other individuals.

34. It has further been contended that learned Special Court has meticulously considered the material on record, including the existence of four active and pending predicate FIRs; the specific money trail of Rs. 6.26 Crores being layered into the Petitioners' accounts; and the admissions of the accused such as M/s Gupta Traders admitting in its Petition the receipt of funds from M/s Saran Alcohol.

35. Referring the aforesaid fact the learned counsel for the respondent/ED has contended that the Petitioners' defenses regarding the legitimacy of loans, the nature of land disputes, or the interpretation of financial entries are triable issues that can only be adjudicated after leading evidence and any interference by this Hon'ble Court at this stage would amount to usurping the jurisdiction of the Trial Court and stifling a legitimate prosecution at its threshold.

36. In the background of the factual aspect stated hereinabove and taking into consideration the contention of

the learned counsel for the parties, the issues which require consideration are—

(i) *Whether the order(s) dated 21.08.2025 by which the application for discharge filed by the petitioners have been dismissed, can be said to suffer from an error?*

(ii) *Whether on the basis of the evidence which has been collected in course of investigation, prima facie case against the petitioners is made out or not?*

37. Since both the issues are interlinked as such, they are taken up together.

38. This Court, before appreciating the aforesaid issues, deems it fit and proper to discuss herein some of the provisions of law as contained under the Act, 2002 with its object and intent.

39. The Act 2002 was enacted to address the urgent need to have a comprehensive legislation *inter alia* for preventing money-laundering, attachment of proceeds of crime, adjudication and confiscation thereof including vesting of it in the Central Government, setting up of agencies and mechanisms for coordinating measures for combating money-laundering and also to prosecute the persons indulging in the process or activity connected with the proceeds of crime.

40. It is, thus, evident that Act 2002 was enacted in order to answer the urgent requirement to have a comprehensive legislation *inter alia* for preventing money-laundering,

attachment of proceeds of crime, adjudication and confiscation thereof for combating money-laundering and also to prosecute the persons indulging in the process or activity connected with the proceeds of crime.

41. It needs to refer herein the definition of “proceeds of crime” as provided under Section 2(1)(u) of the Act, 2002 which reads as under:

*“2 (1) (u) **“proceeds of crime”** means any property derived or obtained, directly or indirectly, by any person as a result of criminal activity relating to a scheduled offence or the value of any such property or where such property is taken or held outside the country, then the property equivalent in value held within the country or abroad; [Explanation.—For the removal of doubts, it is hereby clarified that "proceeds of crime" include property not only derived or obtained from the scheduled offence but also any property which may directly or indirectly be derived or obtained as a result of any criminal activity relatable to the scheduled offence;]”*

42. It is evident from the aforesaid provision that “proceeds of crime” means any property derived or obtained, directly or indirectly, by any person as a result of criminal activity relating to a scheduled offence or the value of any such property or where such property is taken or held outside the country, then the property equivalent in value held within the country or abroad.

43. In the explanation it has been referred that for removal of doubts, it is hereby clarified that "proceeds of crime" include property not only derived or obtained from the

scheduled offence but also any property which may directly or indirectly be derived or obtained as a result of any criminal activity relating to the scheduled offence. The aforesaid explanation has been inserted in the statute book by way of Act 23 of 2019.

44. It is, thus, evident that the reason for giving explanation under Section 2(1)(u) is by way of clarification to the effect that whether as per the substantive provision of Section 2(1)(u), the property derived or obtained, directly or indirectly, by any person as a result of criminal activity relating to a scheduled offence or the value of any such property or where such property is taken or held outside the country but by way of explanation the proceeds of crime has been given broader implication by including property not only derived or obtained from the scheduled offence but also any property which may directly or indirectly be derived or obtained as a result of any criminal activity relating to the scheduled offence.

45. The “property” has been defined under Section 2(1)(v) which means any property or assets of every description, whether corporeal or incorporeal, movable or immovable, tangible or intangible and includes deeds and instruments evidencing title to, or interest in, such property or assets, wherever located.

46. The schedule has been defined under Section 2(1)(x) which means schedule to the Prevention of Money Laundering Act, 2002. The “scheduled offence” has been defined under Section 2(1)(y) which reads as under:

“2(y) “scheduled offence” means— (i) the offences specified under Part A of the Schedule; or (ii) the offences specified under Part B of the Schedule if the total value involved in such offences is [one crore rupees] or more; or (iii) the offences specified under Part C of the Schedule.”

47. It is evident that the “scheduled offence” means the offences specified under Part A of the Schedule; or the offences specified under Part B of the Schedule if the total value involved in such offences is [one crore rupees] or more; or the offences specified under Part C of the Schedule.

48. The offence of money laundering has been defined under Section 3 of the Act, 2002 which reads as under:

*“3. **Offence of money-laundering.**—Whosoever directly or indirectly attempts to indulge or knowingly assists or knowingly is a party or is actually involved in any process or activity connected with the [proceeds of crime including its concealment, possession, acquisition or use and projecting or claiming] it as untainted property shall be guilty of offence of money-laundering. [Explanation.— For the removal of doubts, it is hereby clarified that,— (i) a person shall be guilty of offence of money-laundering if such person is found to have directly or indirectly attempted to indulge or knowingly assisted or knowingly is a party or is actually involved in one or more of the following processes or activities connected with proceeds of crime, namely:— (a) concealment; or (b) possession; or (c) acquisition; or (d) use; or (e) projecting as untainted property; or (f) claiming as untainted property, in any manner whatsoever; (ii) the process or activity connected with proceeds of crime is a*

continuing activity and continues till such time a person is directly or indirectly enjoying the proceeds of crime by its concealment or possession or acquisition or use or projecting it as untainted property or claiming it as untainted property in any manner whatsoever.]”

49. It is evident from the aforesaid provision that “offence of money-laundering” means whosoever directly or indirectly attempts to indulge or knowingly assists or knowingly is a party or is actually involved in any process or activity connected with the proceeds of crime including its concealment, possession, acquisition or use and projecting or claiming it as untainted property shall be guilty of offence of money-laundering.

50. It is further evident that the process or activity connected with proceeds of crime is a continuing activity and continues till such time a person is directly or indirectly enjoying the proceeds of crime by its concealment or possession or acquisition or use or projecting it as untainted property or claiming it as untainted property in any manner whatsoever.

51. The punishment for money laundering has been provided under Section 4 of the Act, 2002.

52. The various provisions of the Act, 2002 alongwith interpretation of the definition of “**proceeds of crime**” has been dealt with by the Hon’ble Apex Court in the case of **Vijay Madanlal Choudhary and Ors. Vs. Union of India and Ors. (Supra)** wherein the Bench comprising of three

Hon'ble Judges of the Hon'ble Supreme Court has decided the issue by taking into consideration the object and intent of the Act, 2002.

53. It is evident that the purposes and objects of the 2002 Act for which it has been enacted, is not limited to punishment for offence of money-laundering, but also to provide measures for prevention of money-laundering. It is also to provide for attachment of proceeds of crime, which are likely to be concealed, transferred or dealt with in any manner which may result in frustrating any proceeding relating to confiscation of such proceeds under the 2002 Act. This Act is also to compel the banking companies, financial institutions and intermediaries to maintain records of the transactions, to furnish information of such transactions within the prescribed time in terms of Chapter IV of the 2002 Act.

54. The predicate offence has been considered in the aforesaid judgment wherein by taking into consideration the explanation as inserted by way of Act 23 of 2019 under the definition of the "proceeds of crime" as contained under Section 2(1)(u), whereby and whereunder, it has been clarified for the purpose of removal of doubts that, the "proceeds of crime" include property not only derived or obtained from the scheduled offence but also any property which may directly or indirectly be derived or obtained as a

result of any criminal activity relatable to the scheduled offence, meaning thereby, the words “any property which may directly or indirectly be derived or obtained as a result of any criminal activity relatable to the scheduled offence” will come under the fold of the proceeds of crime.

55. In the judgment rendered by the Hon’ble Apex Court in ***Vijay Madanlal Choudhary and Ors. Vs. Union of India and Ors.*** (*supra*) it has been held that the Authority under the 2002 Act, is to prosecute a person for offence of money-laundering only if it has reason to believe, which is required to be recorded in writing that the person is in possession of “proceeds of crime”. Only if that belief is further supported by tangible and credible evidence indicative of involvement of the person concerned in any process or activity connected with the proceeds of crime, action under the Act can be taken forward for attachment and confiscation of proceeds of crime and until vesting thereof in the Central Government, such process initiated would be a standalone process.

56. Now, after having discussed the judgments passed by the Hon’ble Apex Court on the issue of various provisions of the Act, 2002, this Court, is proceeding to discuss the principle governing discharge.

57. Section 250 of Bharatiya Nagarik Suraksha Sanhita, 2023 (‘BNSS’ for brevity) provides for discharge in sessions cases. It reads as follows:

“250.Discharge (1) The accused may prefer an application for discharge within a period of sixty days from the date of commitment of the case under section 232 (BNSS). (2) If, upon consideration of the record of the case and the documents submitted therewith, and after hearing the submissions of the accused and the prosecution in this behalf, the Judge considers that there is not sufficient ground for proceeding against the accused, he shall discharge the accused and record his reasons for doing so.”

58. Section 227 of Code of Criminal Procedure (‘CrPC’ for brevity) contemplates discharge by the Court of Session. The trial Judge is required to discharge the accused if the Judge considers that there is no sufficient ground for proceeding against the accused. Section 250(2) BNSS corresponds to section 227 CrPC. Section 250(1) BNSS stipulates a time limit of 60 days from the date of committal of the case within which an application for discharge should be filed by the accused.

59. Section 239 CrPC provides for discharge of accused in warrant cases instituted upon a police report. The power under section 239 Cr.P.C. is exercisable when Magistrate considers the charge against the accused to be groundless. Section 262(2) BNSS is similar to section 239 CrPC but section 262 BNSS provides an opportunity to the learned Magistrate to examine the accused either physically or through audio – video electronic means. Section 262(1) BNSS stipulates a time limit of 60 days from the date of supply of documents under section 230 BNSS within which an

application should for discharge should be filed by the accused.

60. Section 245 Cr.P.C. deals with warrant cases instituted otherwise than on a police report. Section 245 CrPC corresponds t.o section 268 of BNSS. The power under section 245 (1) Cr.P.C. is exercisable when the Magistrate considers that no case against the accused has been made out which, if unrebutted would warrant his conviction. The Magistrate has the power of discharging the accused at any previous stage of the case under section 245 (2) Cr.P.C. Sections 227 and 239 Cr.P.C. provide for discharge before the recording of evidence on the basis of the police report, the documents sent along with it and examination of the accused after giving an opportunity to the parties to be heard. But the stage of discharge under section 245 Cr.P.C., on the other hand, is reached only after the evidence referred in section 244 is taken. Despite the difference in the language of the provisions of sections 227, 239 and 245 Cr.P.C. and whichever provision may be applicable, the Court is required to see, at the time of framing of charge, that there is a prima facie case for proceeding against the accused. The main intention of granting a chance to the accused of making submissions as envisaged under sections 227 or 239 of Cr.P.C. is to assist the Court to determine whether it is required to proceed to conduct the trial.

61. The issue of discharge was the subject matter before the Hon'ble Supreme Court in the case of ***State of Tamilnadu, by Inspector of Police in Vigilance and Anti-Corruption v. N. Suresh Rajan and Others, (2014) 11 SCC 709***, wherein at paragraphs no. 29, 32.4, 33 and 34 the Hon'ble Apex Court has been observed as under:—

“29. We have bestowed our consideration to the rival submissions and the submissions made by Mr. Ranjit Kumar commend us. True it is that at the time of consideration of the applications for discharge, the court cannot act as a mouthpiece of the prosecution or act as a post office and may sift evidence in order to find out whether or not the allegations made are groundless so as to pass an order of discharge. It is trite that at the stage of consideration of an application for discharge, the court has to proceed with an assumption that the materials brought on record by the prosecution are true and evaluate the said materials and documents with a view to find out whether the facts emerging therefrom taken at their face value disclose the existence of all the ingredients constituting the alleged offence. At this stage, probative value of the materials has to be gone into and the court is not expected to go deep into the matter and hold that the materials would not warrant a conviction. In our opinion, what needs to be considered is whether there is a ground for presuming that the offence has been committed and not whether a ground for convicting the accused has been made out. To put it differently, if the court thinks that the accused might have committed the offence on the basis of the materials on record on its probative value, it can frame the charge; though for conviction, the court has to come to the conclusion that the accused has committed the offence. The law does not permit a mini trial at this stage.

32.4. While passing the impugned orders [N. Suresh Rajan v. Inspector of Police, Criminal Revision Case (MD) No. 528 22 of 2009, order dated 10-12-2010 (Mad)],

[State v. K. Ponmudi, (2007) 1 Mad LJ (Cri) 100], the court has not sifted the materials for the purpose of finding out whether or not there is sufficient ground for proceeding against the accused but whether that would warrant a conviction. We are of the opinion that this was not the stage where the court should have appraised the evidence and discharged the accused as if it was passing an order of acquittal. Further, defect in investigation itself cannot be a ground for discharge. In our opinion, the order impugned [N. Suresh Rajan v. Inspector of Police, Criminal Revision Case (MD) No. 528 of 2009, order dated 10-12-2010 (Mad)] suffers from grave error and calls for rectification.

33. Any observation made by us in this judgment is for the purpose of disposal of these appeals and shall have no bearing on the trial. The surviving respondents are directed to appear before the respective courts on 3-2-2014. The Court shall proceed with the trial from the stage of charge in accordance with law and make endeavour to dispose of the same expeditiously.

34. In the result, we allow these appeals and set aside the order of discharge with the aforesaid observations.

62. It is further settled position of law that defence on merit is not to be considered at the time of stage of framing of charge and that cannot be a ground of discharge. A reference may be made to the judgment as rendered by the Hon'ble Apex Court in ***State of Rajasthan v. Ashok Kumar Kashyap, (2021) 11 SCC 191***. For ready reference Paragraph no. 11 of the said judgment are quoted below:—

“11. While considering the legality of the impugned judgment [Ashok Kumar Kashyap v. State of Rajasthan, 2018 SCC OnLine Raj 3468] and order passed by the High Court, the law on the subject and few decisions of this Court are required to be referred to.

11.1. In P. Vijayan [P. Vijayan v. State of Kerala, (2010) 2 SCC 398 : (2010) 1 SCC (Cri) 1488], this Court had an

occasion to consider Section 227 CrPC What is required to be considered at the time of framing of the charge and/or considering the discharge application has been considered elaborately in the said decision. It is observed and held that at the stage of Section 227, the Judge has merely to sift the evidence in order to find out whether or not there is sufficient ground for proceeding against the accused. It is observed that in other words, the sufficiency of grounds would take within its fold the nature of the evidence recorded by the police or the documents produced before the court which ex facie disclose that there are suspicious circumstances against the accused so as to frame a charge against him. It is further observed that if the Judge comes to a conclusion that there is sufficient ground to proceed, he will frame a charge under Section 228 CrPC, if not, he will discharge the accused. It is further observed that while exercising its judicial mind to the facts of the case in order to determine whether a case for trial has been made out by the prosecution, it is not necessary for the court to enter into the pros and cons of the matter or into a weighing and balancing of evidence and probabilities which is really the function of the court, after the trial starts.

11.2. In the recent decision of this Court in M.R. Hiremath [State of Karnataka v. M.R. Hiremath, (2019) 7 SCC 515 : (2019) 3 SCC (Cri) 109 : (2019) 2 SCC (L&S) 380], one of us (D.Y. Chandrachud, J.) speaking for the Bench has observed and held in para 25 as under : (SCC p. 526)

“25. The High Court [M.R. Hiremath v. State, 2017 SCC OnLine Kar 4970] ought to have been cognizant of the fact that the trial court was dealing with an application for discharge under the provisions of Section 239 CrPC. The parameters which govern the exercise of this jurisdiction have found expression in several decisions of this Court. It is a settled principle of law that at the stage of considering an application for discharge the court must proceed on the assumption that the material which has been brought on the record by the prosecution is true and evaluate the material in order to determine whether the facts emerging from the material, taken on its face value, disclose the existence of

the ingredients necessary to constitute the offence. In State of T.N. v. N. Suresh Rajan [State of T.N. v. N. Suresh Rajan, (2014) 11 SCC 709 : (2014) 3 SCC (Cri) 529 : (2014) 2 SCC (L&S) 721], adverting to the earlier decisions on the subject, this Court held : (SCC pp. 721-22, para 29)

‘29. ... At this stage, probative value of the materials has to be gone into and the court is not expected to go deep into the matter and hold that the materials would not warrant a conviction. In our opinion, what needs to be considered is whether there is a ground for presuming that the offence has been committed and not whether a ground for convicting the accused has been made out. To put it differently, if the court thinks that the accused might have committed the offence on the basis of the materials on record on its probative value, it can frame the charge; though for conviction, the court has to come to the conclusion that the accused has committed the offence. The law does not permit a mini trial at this stage.’”

63. Further it is pertinent to mention here that power to discharge an accused was designed to prevent harassment to an innocent person by the arduous trial or the ordeal of prosecution. How that intention is to be achieved is reasonably clear in the section itself. The power has been entrusted to the Sessions Judge who brings to bear his knowledge and experience in criminal trials. Besides, he has the assistance of counsel for the accused and Public Prosecutor. He is required to hear both sides before framing any charge against the accused or for discharging him. If the Sessions Judge after hearing the parties frames a charge and also makes an order in support thereof, the law must be allowed to take its own course. Self-restraint on the part of the High Court should be the rule unless there is a glaring

injustice which stares the court in the face. The opinion on any matter may differ depending upon the person who views it. There may be as many opinions on a particular matter as there are courts but it is no ground for the High Court to interdict the trial. It would be better for the High Court to allow the trial to proceed. Reference in this regard may be taken from the judgment as rendered by the Hon'ble Apex Court in **Stree Atyachar Virodhi Parishad v. Dilip Nathumal Chordia and Another, (1989) 1 SCC 715.**

64. Further, the difference between the approach with which the Court should examine the matter in the discharge has been explained by the Hon'ble Supreme Court in **Amit Kapoor v. Ramesh Chander and Another, (2012) 9 SCC 460**, in the following words:—

“17. Framing of a charge is an exercise of jurisdiction by the trial court in terms of Section 228 of the Code, unless the accused is discharged under Section 227 of the Code. Under both these provisions, the court is required to consider the “record of the case” and documents submitted therewith and, after hearing the parties, may either discharge the accused or where it appears to the court and in its opinion there is ground for presuming that the accused has committed an offence, it shall frame the charge. Once the facts and ingredients of the Section exists, then the court would be right in presuming that there is ground to proceed against the accused and frame the charge accordingly. This presumption is not a presumption of law as such. The satisfaction of the court in relation to the existence of constituents of an offence and the facts leading to that offence is a sine qua non for exercise of such jurisdiction. It may even be weaker than a prima facie case.

There is a fine distinction between the language of Sections 227 and 228 of the Code. Section 227 is the expression of a definite opinion and judgment of the Court while Section 228 is tentative. Thus, to say that at the stage of framing of charge, the Court should form an opinion that the accused is certainly guilty of committing an offence, is an approach which is impermissible in terms of Section 228 of the Code.

30. We have already noticed that the legislature in its wisdom has used the expression “there is ground for presuming that the accused has committed an offence”. This has an inbuilt element of presumption once the ingredients of an offence with reference to the allegations made are satisfied, the Court would not doubt the case of the prosecution unduly and extend its jurisdiction to quash the charge in haste. A Bench of this Court in *State of Maharashtra v. Som Nath Thapa* (1996) 4 SCC 659 referred to the meaning of the word “presume” while relying upon *Black's Law Dictionary*. It was defined to mean “to believe or accept upon probable evidence”; “to take as proved until evidence to the contrary is forthcoming”. In other words, the truth of the matter has to come out when the prosecution evidence is led, the witnesses are cross-examined by the defence, the incriminating material and evidence is put to the accused in terms of Section 313 of the Code and then the accused is provided an opportunity to lead defence, if any. It is only upon completion of such steps that the trial concludes with the court forming its final opinion and delivering its judgment. Merely because there was a civil transaction between the parties would not by itself alter the status of the allegations constituting the criminal offence.

65. Thus, it is evident that the law regarding the approach to be adopted by the Court while considering an application for discharge of the accused person the Court has to form a definite opinion, upon consideration of the record of

the case and the documents submitted therewith, that there is not sufficient ground for proceeding against the accused.

66. The Hon'ble Apex Court has further dealt with the proper basis for framing of charge in the case of ***Onkar Nath Mishra and Others v. State (NCT of Delhi) and Another, (2008) 2 SCC 561*** wherein at paragraphs 11, 12 and 14 it has been held as under:—

“11. It is trite that at the stage of framing of charge the court is required to evaluate the material and documents on record with a view to finding out if the facts emerging therefrom, taken at their face value, disclosed the existence of all the ingredients constituting the alleged offence. At that stage, the court is not expected to go deep into the probative value of the material on record. What needs to be considered is whether there is a ground for presuming that the offence has been committed and not a ground for convicting the accused has been made out. At that stage, even strong suspicion founded on material which leads the court to form a presumptive opinion as to the existence of the factual ingredients constituting the offence alleged would justify the framing of charge against the accused in respect of the commission of that offence.

12. In State of Karnataka v. L. Muniswamy [(1977) 2 SCC 699 : 1977 SCC (Cri) 404], a three-Judge Bench of this Court had observed that at the stage of framing the charge, the Court has to apply its mind to the question whether or not there is any ground for presuming the commission of the offence by the accused. As framing of charge affects a person's liberty substantially, need for proper consideration of material warranting such order was emphasised.

14. In a later decision in State of M.P. v. Mohanlal Soni [(2000) 6 SCC 338 : 2000 SCC (Cri) 1110] this Court, referring to several previous decisions held that : (SCC p. 342, para 7)

“7. The crystallised judicial view is that at the stage of framing charge, the court has to prima facie consider whether there is sufficient ground for proceeding against the accused. The court is not required to appreciate evidence to conclude whether the materials produced are sufficient or not for convicting the accused.”

67. In the judgment passed by the Hon'ble Supreme court in the case of **Sajjan Kumar v. CBI**, reported in **(2010) 9 SCC 368**, the Hon'ble Supreme Court has considered the scope of Sections 227 and 228 CrPC. The principles which emerged therefrom have been taken note of in para 21 as under:

“21. On consideration of the authorities about the scope of Sections 227 and 228 of the Code, the following principles emerge:

(i) The Judge while considering the question of framing the charges under Section 227 CrPC has the undoubted power to sift and weigh the evidence for the limited purpose of finding out whether or not a prima facie case against the accused has been made out. The test to determine prima facie case would depend upon the facts of each case.

(ii) Where the materials placed before the court disclose grave suspicion against the accused which has not been properly explained, the court will be fully justified in framing a charge and proceeding with the trial.

(iii) The court cannot act merely as a post office or a mouthpiece of the prosecution but has to consider the broad probabilities of the case, the total effect of the evidence and the documents produced before the court, any basic infirmities, etc. However, at this stage, there cannot be a roving enquiry into the pros and cons of the matter and weigh the evidence as if he was conducting a trial.

(iv) If on the basis of the material on record, the court could form an opinion that the accused might have committed

offence, it can frame the charge, though for conviction the conclusion is required to be proved beyond reasonable doubt that the accused has committed the offence.

(v) At the time of framing of the charges, the probative value of the material on record cannot be gone into but before framing a charge the court must apply its judicial mind on the material placed on record and must be satisfied that the commission of offence by the accused was possible.

(vi) At the stage of Sections 227 and 228, the court is required to evaluate the material and documents on record with a view to find out if the facts emerging therefrom taken at their face value disclose the existence of all the ingredients constituting the alleged offence. For this limited purpose, sift the evidence as it cannot be expected even at that initial stage to accept all that the prosecution states as gospel truth even if it is opposed to common sense or the broad probabilities of the case.

(vii) If two views are possible and one of them gives rise to suspicion only, as distinguished from grave suspicion, the trial Judge will be empowered to discharge the accused and at this stage, he is not to see whether the trial will end in conviction or acquittal.”

68. In the judgment passed by the Hon'ble Supreme court in the case of **M.E. Shivalingamurthy v. CBI**, reported in **(2020) 2 SCC 768**, the above principles have been reiterated in para 17, 18, 28 to 31 and the Hon'ble supreme court has explained as to how the matters of grave suspicion are to be dealt with. The aforesaid paragraphs are quoted as under:

“17. This is an area covered by a large body of case law. We refer to a recent judgment which has referred to the earlier decisions viz. P. Vijayan v. State of Kerala and discern the following principles:

17.1. *If two views are possible and one of them gives rise to suspicion only as distinguished from grave suspicion, the trial Judge would be empowered to discharge the accused.*

17.2. *The trial Judge is not a mere post office to frame the charge at the instance of the prosecution.*

17.3. *The Judge has merely to sift the evidence in order to find out whether or not there is sufficient ground for proceeding. Evidence would consist of the statements recorded by the police or the documents produced before the Court.*

17.4. *If the evidence, which the Prosecutor proposes to adduce to prove the guilt of the accused, even if fully accepted before it is challenged in cross-examination or rebutted by the defence evidence, if any, "cannot show that the accused committed offence, then, there will be no sufficient ground for proceeding with the trial".*

17.5. *It is open to the accused to explain away the materials giving rise to the grave suspicion.*

17.6. *The court has to consider the broad probabilities, the total effect of the evidence and the documents produced before the court, any basic infirmities appearing in the case and so on. This, however, would not entitle the court to make a roving inquiry into the pros and cons.*

17.7. *At the time of framing of the charges, the probative value of the material on record cannot be gone into, and the material brought on record by the prosecution, has to be accepted as true.*

17.8. *There must exist some materials for entertaining the strong suspicion which can form the basis for drawing up a charge and refusing to discharge the accused.*

18. *The defence of the accused is not to be looked into at the stage when the accused seeks to be discharged under Section 227 CrPC (see *State of J&K v. Sudershan Chakkar*). The expression, "the record of the case", used in Section 227 CrPC, is to be understood as the documents and the articles, if any, produced by the prosecution. The Code does not give*

any right to the accused to produce any document at the stage of framing of the charge. At the stage of framing of the charge, the submission of the accused is to be confined to the material produced by the police (see State of Orissa v. Debendra Nath Padhi).

28. It is here that again it becomes necessary that we remind ourselves of the contours of the jurisdiction under Section 227 CrPC. The principle established is to take the materials produced by the prosecution, both in the form of oral statements and also documentary material, and act upon it without it been subjected to questioning through cross-examination and everything assumed in favour of the prosecution, if a scenario emerges where no offence, as alleged, is made out against the accused, it, undoubtedly, would ensure to the benefit of the accused warranting the trial court to discharge the accused.

29. It is not open to the accused to rely on the material by way of defence and persuade the court to discharge him.

30. However, what is the meaning of the expression “materials on the basis of which grave suspicion is aroused in the mind of the court’s”, which is not explained away? Can the accused explain away the material only with reference to the materials produced by the prosecution? Can the accused rely upon material which he chooses to produce at the stage?

31. In view of the decisions of this Court that the accused can only rely on the materials which are produced by the prosecution, it must be understood that the grave suspicion, if it is established on the materials, should be explained away only in terms of the materials made available by the prosecution. No doubt, the accused may appeal to the broad probabilities to the case to persuade the court to discharge him.”

69. It has been further held in the case of **Asim Shariff v. National Investigation Agency, (2019) 7 SCC 148**, that mini trial is not expected by the trial court for the

purpose of marshalling the evidence on record at the time of framing of charge. It has been held at paragraph no. 18 of the said judgment as under:—

“18. Taking note of the exposition of law on the subject laid down by this Court, it is settled that the Judge while considering the question of framing charge under Section 227 CrPC in sessions cases (which is akin to Section 239 CrPC pertaining to warrant cases) has the undoubted power to sift and weigh the evidence for the limited purpose of finding out whether or not a prima facie case against the accused has been made out; where the material placed before the court discloses grave suspicion against the accused which has not been properly explained, the court will be fully justified in framing the charge; by and large if two views are possible and one of them giving rise to suspicion only, as distinguished from grave suspicion against the accused, the trial Judge will be justified in discharging him. It is thus clear that while examining the discharge application filed under Section 227 CrPC, it is expected from the trial Judge to exercise its judicial mind to determine as to whether a case for trial has been made out or not. It is true that in such proceedings, the court is not supposed to hold a mini trial by marshalling the evidence on record.”

70. In the case of ***Asim Shariff v. NIA, (supra)***, it has been held by the Hon’ble Apex Court that the words **‘not sufficient ground for proceeding against the accused’** clearly show that the Judge is not a mere post office to frame the charge at the behest of the prosecution, but has to exercise his judicial mind to the facts of the case in order to determine whether a case for trial has been made out by the prosecution. In assessing this fact, it is not necessary for the court to enter into the pros and cons of the

matter or into a weighing and balancing of evidence and probabilities which is really his function after the trial starts. At the stage of Section 227, the Judge has merely to sift the evidence in order to find out whether or not there is sufficient ground for proceeding against the accused. The sufficiency of ground would take within its fold the nature of the evidence recorded by the police or the documents produced before the court which *ex-facie* disclose that there are suspicious circumstances against the accused so as to frame a charge against him.

71. Thus, from aforesaid legal propositions it can be safely inferred that if, upon consideration of the record of the case and the documents submitted therewith, and after hearing the submissions of the accused and the prosecution in this behalf, the Judge considers that there is no sufficient ground for proceeding against the accused, he shall discharge the accused and record his reasons for doing so and if, after such consideration and hearing as aforesaid, the Judge is of the opinion that there is ground for presuming that the accused has committed an offence, the trial Court shall frame the charge. However, the defence of the accused cannot be looked into at the stage of discharge. The accused has no right to produce any document at that stage. The application for discharge has to be considered on the premise that the materials brought on record by the prosecution are true.

72. Thus, at the time of considering an application for discharge, the Court is required to consider to the limited extent to find out whether there is prima facie evidence against the accused to believe that he has committed any offence as alleged by the prosecution; if prima facie evidence is available against the accused, then there cannot be an order of discharge

73. At the stage of discharge, the Judge has merely to sift and weigh the evidence in order to find out whether or not there is sufficient ground for proceeding against the accused and in other words, the sufficiency of grounds would take within its fold the nature of the evidence recorded by the prosecution or the documents produced before the court which ex facie disclose that there are suspicious circumstances against the accused so as to frame the charge against him and after that if the Judge comes to a conclusion that there is sufficient ground to proceed, he will frame a charge and, if not, he will discharge the accused.

74. While exercising its judicial mind to the facts of the case in order to determine whether a case for trial has been made out by the prosecution, it is not necessary for the Court to enter into the pros and cons of the matter or into a weighing and balancing of evidence and probabilities which is really the function of the court, after the trial starts.

75. It is considered view that at this stage of the instant case, the Court was only required to consider whether a *prima facie* case has been made out or not and whether the accused is required to be further tried or not because at the stage of considering the discharge application, the mini trial is not permissible.

76. The test to determine a *prima facie* case against the accused would naturally depend on the facts of each case and it is difficult to lay down the rule of universal application and if the material placed before the Court discloses grave suspicion against the accused which has not been properly explained, the Court will be fully justified in rejecting the discharge application and proceeding with the trial.

77. Thus, from the aforesaid judicial pronouncements it is evident that at the stage of considering discharge, trial court is not to examine and assess in detail the material placed on record by the prosecution nor is it for the court to consider the sufficiency of the materials to establish the offence alleged against the accused persons. Marshalling of facts and appreciation of evidence at the time of considering discharge is not in the domain of the court. Discharge application can be rejected even on the basis of strong suspicion founded upon materials before the court which leads the court to form a presumptive opinion as to the

existence of the factual ingredients constituting the offence alleged against the accused.

78. It needs to refer herein that ingredients of offences should be seen in the material produced before the court and duty of court at the stage of considering the discharge is to see whether the ingredients of offences are available in the material produced before the court. Contradictions in the statements of witnesses or sufficiency or truthfulness of the material placed before the court cannot be examined at the stage of consideration of discharge. For this limited purpose, the court may sift the evidence. Court has to consider material only with a view to find out if there is ground for presuming that the accused has committed an offense and not for the purpose of arriving at a definite conclusion. “Presume” means if on the basis of materials on record, court can come to the conclusion that commission of the offense is a probable consequence, then a case for framing of charge exists.

79. Thus, it is well settled that at the time of considering discharge meticulous examination of evidence is not required, however the evidence can be sifted or weighed at least for the purpose of recording a satisfaction that a prima facie case is made out to proceed in the case. Further the trial Court is not required to discuss the evidence for the purpose of conducting a trial but the discussion of the

materials on record is required to reflect the application of judicial mind for finding that a prima-facie case is made out against the petitioner.

80. It is settled connotation of law that at the stage of discharge the probable defence of the accused is not to be considered and the materials, which are relevant for consideration, are the allegations made in the First Information Report/complaint, the statement of the witnesses recorded in course of investigation, the documents on which the prosecution relies and the report of investigation submitted by the prosecuting agency. The probative value of the defence is to be tested at the stage of trial and not at the stage of discharge and at the stage of considering discharge application minute scrutiny of the evidence is not to be made.

81. Further it is settled position of law that at the stage of discharge, the trial Court is not required to meticulously examine and marshal the material available on record as to whether there is sufficient material against the accused which would ultimately result in conviction. The Court is prima facie required to consider whether there is sufficient material against the accused to presume the commission of the offence. Even strong suspicion about commission of offence is sufficient for rejecting the discharge and the guilt or innocence of the accused has to be determined at the time

of the trial after evidence is adduced and not at the stage of consideration of discharge and, therefore, at the stage of considering the discharge, the Court is not required to undertake an elaborate inquiry for the purpose of sifting and weighing the material.

82. Thus, from aforesaid legal propositions it can be safely inferred that if, upon consideration of the record of the case and the documents submitted therewith, and after hearing the submissions of the accused and the prosecution in this behalf, the Judge considers that there is no sufficient ground for proceeding against the accused, he shall discharge the accused and record his reasons for doing so and if, after such consideration and hearing as aforesaid, the Judge is of the opinion that there is ground for presuming that the accused has committed an offence, the trial Court shall frame the charge.

83. At the stage of discharge, the Judge has merely to sift and weigh the evidence in order to find out whether or not there is sufficient ground for proceeding against the accused and in other words, the sufficiency of grounds would take within its fold the nature of the evidence recorded by the prosecution or the documents produced before the court which *ex facie* disclose that there are suspicious circumstances against the accused so as to frame the charge against him and after that if the Judge comes to a conclusion

that there is sufficient ground to proceed, he will frame a charge and, if not, he will discharge the accused.

84. While exercising its judicial mind to the facts of the case in order to determine whether a case for trial has been made out by the prosecution, it is not necessary for the Court to enter into the pros and cons of the matter or into a weighing and balancing of evidence and probabilities which is really the function of the court, after the trial starts.

85. It is considered view that at this stage of the instant case, the court was only required to consider whether a *prima facie* case has been made out or not and whether the accused is required to be further tried or not because at the stage of considering the discharge application, the mini trial is not permissible.

86. In the backdrop of aforesaid case laws and judicial deduction, this Court is now proceeding to examine the fact so as to come to the conclusion as to whether the evidence which has been collected in course of investigation and has been brought on record, as would be available in the impugned order *prima facie* case against the petitioner is made out or not?

87. In the prosecution complaint annexed to the main petition, the role and other incriminating material against the present petitioners have been mentioned, for ready

reference the relevant paragraphs of the aforesaid prosecution complaints are being quoted as under:

15.3 Process and Activities used in commissioning the offence of Money laundering

15.3.1 In view of the above, it is clear that, the activities connected with the proceeds of crime viz its acquisition, possession, use, concealment, and projecting or claiming as untainted property, was carried out by the Accused Number 1. Hence, the offence of money laundering u/s 3 of PMLA, 2002, is made out.

15.3.2 The activities of directly indulging, actually involved and knowingly is a party in the process of its acquisition, possession, use, concealment, projecting and claiming the proceeds of crime as untainted, to the tune of Rs 13,29,92,620/- was carried out by the accused No. 1 Jogendra Tiwari.

15.3.3 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 2,04,85,000/- was carried out by the accused No. 2 M/s Saran Alcohol Pvt. Ltd.

15.3.4 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 5,40,000/- was carried out by the accused No. 3 M/s Santhal Pargana Builders Pvt. Ltd.

15.3.5 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 47,75,100/- was carried out by the accused No. 4 M/s Prashant Traders.

15.3.6 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 1,51,20,000/- was carried out by the accused No. 5 M/s Anand Traders.

15.3.7 The activities of directly indulging and actually involved in the process of its possession, use, and

projecting the proceeds of crime as untainted, to the tune of Rs 17,40,000/- was carried out by the accused No. 6 M/s Baidyanath Enterprises.

15.3.8 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 49,96,590/- was carried out by the accused No. 7 M/s Basukinath Traders.

15.3.9 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs-5,00,000/- was carried out by the accused.

15.3.10 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 29,50,000/- was carried out by the accused No. 9 M/s Rajmahal Traders.

15.3.11 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 82,59,240/- was carried out by the accused No. 10 M/s Mishra Wines.

15.3.12 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 23,05,000/- was carried out by the accused No. 11 M/s Sanjit Hembram.

15.3.13 The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 9,50,000/- was carried out by the accused No. 12 M/s Maihar Hotels & Resorts Pvt. Ltd.

15.3.14 The accused Jogendra Tiwari in his statements has tried to hide the true nature of these transactions and has tried to mislead the investigation and is also involved in the destruction of potential evidence thus, Jogendra Tiwari has directly indulged in the process and activity of concealment of proceeds of crime and projecting/claiming it as untainted property.

SPECIFIC ROLE OF THE ACCUSED IN THE COMMISSION OF OFFENCE OF MONEY LAUNDERING BY DIRECTLY OR BY INDIRECTLY ATTEMPTS TO INDULGE OR KNOWINGLY ASSIST OR KNOWINGLY IS A PARTY OR IS INVOLVED IN USE IN CONCEALMENT/POSSESSION/ACQUISITION OR USE IN PROJECTING OR CLAIMING PROCEEDS OF CRIME AS UNTAINTED PROPERTY UNDER SECTION 3 OF PMLA 2002

S. No.	Name of the Accused	Role in the case
1.	Jogendra Tiwari	<p>a) Accused Jogendra Tiwari has committed the scheduled offence as mentioned in the FIRs. Through these illegal activities, Jogendra Tiwari has acquired huge amounts of cash which nothing but the proceeds of crime to the tune of Rs 13,29,92,620/-.</p> <p>b) Accused Jogendra Tiwari has generated huge proceeds of crime from the illegal sale of sand without challan and also from the fraudulent sale of lands and deposited the same in the bank account of himself and the entities under his control.</p> <p>c) Further, the same proceeds of crime were also utilised for payment of license fees in the application for getting wholesale liquor license.</p> <p>d) Jogendra Tiwari has indulged, knowingly is a party and is actually involved in the process related to proceeds of crime by (1) placement -depositing the proceeds of crime generated in</p>

		<p>the form of cash by the commission of the scheduled offence, in the bank accounts of his entities, the individuals associated with him and their entities, (ii) layering in some cases the proceeds of crime are routed through various accounts under his control (ii) integration the said proceeds of crime are then integrated in the entities belonging to Jogendra Tiwari and/or his associates and/or their entities and used for payment of license fee for wholesale sale of liquor. Further the accused Jogendra has been found to indulge in concealment, possession, acquisition, use and projecting the proceeds of crime as untainted property.</p> <p>e) Jogendra Tiwari is the beneficial owner of the accused entities No. 2 to No. 12 as he was controlling the day to day businesses of these entities. Therefore, the accused Jogendra Tiwari is guilty of the offence of money laundering as defined u/s 3 read with Section 70 of PMLA.</p>
2.	M/s Saran Alcohol Pvt. Ltd.	<p>The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 2,04,85,000/- was carried out by the accused No. 2 M/s Saran Alcohol Pvt. Ltd. Jogendra Tiwari is the beneficial owner of</p>

		<p>this company and was handling day to day business of this company. Accordingly, M/s Saran Alcohol Pvt. Ltd. is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.</p>
3.	M/s Santhal Pargana Builders Pvt. Ltd.	<p>The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs. 5,40,000/- was carried out by the accused No. 3 M/s Santhal Pargana Builders Pvt. Ltd. Jogendra Tiwari is the beneficial owner of this company and was handling day to day business of this company. Accordingly, M/s Santhal Pargana Builders Pvt. Ltd. is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.</p>
4.	M/s Prashant Traders	<p>The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Ra 47,75,100/- was carried out by the accused No. 4 M/s Prashant Traders. Jogendra Tiwari is the beneficial owner of this partnership firm and was handling day to day business of</p>

		<p>this company. Accordingly, M/s Prashant Traders is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.</p>
5.	M/s Anand Traders.	<p>The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 1,51,20,000/- was carried out by the accused No. 5 M/s Anand Traders Jogendra Tiwari is the beneficial owner of this partnership firm and was handling day to day business of this company. Accordingly, M/s Anand Traders is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.</p>
6.	M/s Baidyanath Enterprises	<p>The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 17,40,000/- was carried out by the accused No. 6 M/s Baidyanath Enterprises. Jogendra Tiwari is the beneficial owner of this partnership firm and was handling day to day business of this company. Accordingly, M/s Baidyanath Enterprises is guilty of the</p>

		offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.
7.	M/s Basukinath Traders.	The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 49,96,590/- was carried out by the accused No. 7 M/s Basukinath Traders. Jogendra Tiwari is the beneficial owner of this partnership firm and was handling day to day business of this company. Accordingly, M/s Basukinath Traders is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.
8.	M/s Gupta Traders.	The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 5,00,000/- was carried out by the accused No. 8 M/s Gupta Traders. Jogendra Tiwari is the beneficial owner of this company and was handling day to day business of this company. Accordingly, M/s Anand Traders is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and

		punishable under section 4 of PMLA.
9.	M/s Rajmahal Traders	The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 29,50,000/- was carried out by the accused No. 9 M/s Rajmahal Traders. Jogendra Tiwari is the beneficial owner of this partnership firm and was handling day to day business of this company. Accordingly, M/s Rajmahal Traders is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.
10.	M/s Mishra Wines	The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 82,59,240/- was carried out by the accused No. 10 M/s Mishra Wines. Jogendra Tiwari is the beneficial owner of this partnership firm and was handling day to day business of this company. Accordingly, M/s Mishra Wines is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.

11.	M/'s Hembram Sanjit	The activities of directly indulging and actually involved in the process of its possession, use, and projecting the proceeds of crime as untainted, to the tune of Rs 23,05,000/- was carried out by the accused No. 11 M/s Sanjit Hembram. Jogendra Tiwari is the beneficial owner of this partnership firm and was handling day to day business of this company. Accordingly, M/s Sanjit Hembram is guilty of the offence of money laundering u/s 3 of PMLA, 2002 read with section 70 of PMLA and punishable under section 4 of PMLA.
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88. It has come in the investigation that Jogendra Tiwari (Accused No.1 as per Prosecution Complaint), who acted as the "Beneficial Owner" and central controller of all eleven co-accused entities (Accused No. 2 to 12 as per Prosecution Complaint). The investigation has meticulously mapped the flow of funds through the three distinct stages of money laundering ie. Placement, Layering and Integration.

89. It has come in the prosecution complaint that Based on FIR Nos. 342/2020 and 50/2020, the investigation established in The Land Scam ("Roy Bungalow") that the syndicate forcefully usurped the prime "Roy Bungalow" land in Deoghar. They sold parcels of this land to various buyers by collecting a significant portion of the consideration in

cash, over and above the value declared in the registered sale deeds.

90. It has come during investigation that Accused Jogendra Tiwari (one of the petitioners herein) has committed the scheduled offence as mentioned in the FIRs and through these illegal activities, Jogendra Tiwari has acquired huge amounts of cash which nothing but the proceeds of crime to the tune of Rs 13,29,92,620/-.

91. It has further come in investigation that Accused Jogendra Tiwari has generated huge proceeds of crime from the illegal sale of sand without challan and also from the fraudulent sale of lands and deposited the same in the bank account of himself and the entities under his control. It has specifically stated in the prosecution complaint that Jogendra Tiwari is the beneficial owner of the accused entities No. 2 to No. 12 (petitioners herein) as he was controlling the day-to-day businesses of these entities.

92. Consequently, based on the evidence gathered during the course of the investigation, prima facie, the learned special Court found that the incriminating materials are available against the petitioner Jogendra Tiwari including entities No. 2 to No. 12, and accordingly rejected the discharge application filed by the petitioners.

93. The main thrust of contention of the learned counsel for the petitioner that prosecution under the Prevention of

Money Laundering Act, 2002 ("PMLA") cannot survive independently in the absence of a live and subsisting scheduled offence. In the present case, the scheduled offences forming the foundation of ECIR No. 08/2023 have either been quashed, closed, or culminated in acquittals, rendering the proceedings under PMLA wholly unsustainable in law.

94. In the aforesaid context, it needs to refer herein that the offence of money laundering as contemplated in Section 3 of the PMLA has been elaborately dealt with by the three Judge Bench in ***Vijay Madanlal Choudhary (supra)***, in which it has been observed that Section 3 has a wider reach. The offence as defined captures every process and activity in dealing with the proceeds of crime, directly or indirectly, and is not limited to the happening of the final act of integration of tainted property in the formal economy to constitute an act of money laundering. Of course, the authority of the Authorised Officer under the Act to prosecute any person for the offence of money laundering gets triggered only if there exist proceeds of crime within the meaning of Section 2(1)(u) of the Act and further it is involved in any process or activity. Not even in case of existence of undisclosed income and irrespective of its volume, the definition of "Proceeds of Crime" under Section 2(1)(u) will get attracted, unless the property has been derived or obtained as a result of criminal activity relating to a scheduled offence. The property must

qualify the definition of “Proceeds of Crime” under Section 2(1)(u) of the Act. As observed, in all or whole of the crime property linked to scheduled offence need not be regarded as proceeds of crime, but all properties qualifying the definition of “Proceeds of Crime” under Section 2(1)(u) will necessarily be the crime properties.

95. Further it needs to refer herein that the Hon'ble Apex Court in the case of *Pavana Dibbur vs. The Directorate of Enforcement (2023) 15 SCC 91* has considered the effect of the appellant not being shown as an accused in the predicate offence by taking into consideration Section 3 of the Act, 2002. It has been held that who could commit an offence under the PMLA may not be named in the scheduled offence. The statutory prerequisite is the existence of a "criminal activity relating to a scheduled offence" from which proceeds of crime are generated, not that every person accused of money laundering must also be an accused in the predicate FIR.

96. The decision clarifies that the offence of money laundering is independent of the predicate offence. The accused need not be part of the initial crime to be held liable for laundering the proceeds. The law focuses on the act of concealing or converting proceeds of crime, and those who facilitate this process, even if they were not involved in the original criminal activity, can still be prosecuted for money laundering.

97. It requires to refer herein to constitute any property as proceeds of crime, it must be derived or obtained directly or indirectly by any person as a result of criminal activity relating to a scheduled offence. The explanation clarifies that the proceeds of crime include property, not only derived or obtained from scheduled offence but also any property which may directly or indirectly be derived or obtained as a result of any criminal activity relatable to the scheduled offence. Section 2(1) (u) also clarifies that even the value of any such property will also be the proceeds of crime.

98. Further if a person who is unconnected with the scheduled offence, knowingly assists the concealment of the proceeds of crime or knowingly assists the use of proceeds of crime, in that case, he can be held guilty of committing an offence under Section 3 of the PMLA. Therefore, it is not necessary that a person against whom the offence under Section 3 of the PMLA is alleged must have been shown as the accused in the scheduled offence.

99. It requires to refer herein that the legal presumption under Section 24(a) of the Act 2002, would apply when the person is charged with the offence of money-laundering and his direct or indirect involvement in any process or activity connected with the proceeds of crime, is established. The existence of proceeds of crime is, therefore, a foundational fact, to be established by the prosecution, including the

involvement of the person in any process or activity connected therewith. Once these foundational facts are established by the prosecution, the onus must then shift on the person facing charge of offence of money- laundering to rebut the legal presumption that the proceeds of crime are not involved in money-laundering, by producing evidence which is within his personal knowledge of the accused.

100. As stated above in the instant case it has been emphatically contended by the learned counsel for the petitioner that all predicate offences forming the substratum of the PMLA case have been extinguished. But from the record it is evident that there is the existence of the active and pending predicate offences. From perusal of prosecution complaint, it is evident that in Paragraph 9.3 (Page 77) of the Prosecution Complaint, after discussing the generation of proceeds from the illegal liquor trade (relating to the 9 FIRs that were later quashed), the Directorate explicitly stated that "However, the said proceeds of crime are not being considered here."

101. This specific declaration serves as conclusive proof that the prosecution's/ED final quantification of Proceeds of Crime (POC) was never dependent on these 9 liquor FIRs which have been referred by the petitioners in support of the aforesaid contention.

102. But herein the financial bedrock of the case ie. specifically, the Rs. 5,66,34,500/-currently being relied upon is derived exclusively from the four active and pending predicate FIRs as aforesaid.

103. The prosecution's case stands independently, robustly, and unassailably on the following four active and pending predicate FIRs,:

(I) The Land FIRs (Deoghar Town P.S. Case No. 342/2020 & Jasidih P.S. Case No. 50/2020) : The Petitioners claim these cases are closed because the police filed a Final Form, but as per the counter affidavit this fact is appears to be factually incorrect as the Trial Court has not accepted the Final Forms and the original complainants have filed Protest Petitions in both the aforesaid cases, which are pending judicial consideration. Therefore, from the aforesaid it can be safely inferred that the allegation of the scheduled offence under PML Act (Section 467 IPC - Forgery, Section 420 IPC-Cheating) is sub judice and legally active.

(II) In the Sand FIR (Margomunda P.S. Case No. 27/2020), the petitioners admit that the cognizance order was quashed but as per the counter affidavit it is evident that the High Court remanded the matter back to the Trial Court to pass a fresh, reasoned order and it is

settled law that a matter on remand is unequivocally a pending proceeding.

- (III) So far as the status of Rikhiya P.S. Case No. 01/2022 is concerned, it has been averred in the counter affidavit that cognizance has been duly taken by the competent court and the said case is active and pending trial.

104. Therefore, on the basis of aforesaid fact it is considered view that Petitioners' reliance on the judgment of the Hon'ble Supreme Court in ***Vijay Madanlal Choudhary v. Union of India (supra)*** is not fit to be accepted as the said judgment mandates the closure of PMLA proceedings only if the accused is finally acquitted or the scheduled offence is finally quashed and it explicitly clarifies that PMLA proceedings can continue where the scheduled offence is pending enquiry/trial including by way of criminal complaint before the competent forum.

105. Thus, on the basis of the aforesaid it is considered view of this Court that since the jurisdictional fact of a scheduled offence subsists, therefore the Learned Special Judge while taking into consideration the aforesaid factual aspect has rejected the application for discharge and has committed no error.

106. Further in the instant case since the foundational predicate FIRs are active and pending judicial consideration, the Proceeds of Crime generated therefrom

are legally valid, subsisting, and form the basis of the prosecution under PML, Act 2002.

107. It needs to refer herein that as per the averment made in the counter affidavit in one of the case a “Protest Petition” has been filed after acceptance of final report which is still pending. In the aforesaid context it needs to refer that although protest petition has not been stipulated under the Code but the same is a legally recognised or accepted practice available to the complainant/victim to make an objection to a closure report filed by the police under Section 173(2) Cr.P.C./193 BNSS.

108. The Hon’ble Apex Court in ***Popular Muthiah v. State represented by Inspector of Police (2006) 7 SCC 296*** held that when the final form is filed, the Magistrate has jurisdiction, in the event a Protest Petition is filed to treat the same as a complaint petition and if a prima facie case is made out, to issue processes. More fully, in ***Vishnu Kumar Tiwari v. State of Uttar Pradesh (2019) 8 SCC 27***, after discussing judgements of the SC and various High Courts, the apex court held that if a Protest Petition fulfils the requirements of a complaint, the Magistrate may treat the Protest Petition as a complaint and deal with the same as required under Section 200 read with Section 202 of the Code. Thus, from the aforesaid it is evident that pending protest petition for adjudication by the concerned court amounts to the pending proceeding.

109. Further as per the prosecution complaint the commission of scheduled offences is established by the four active FIRs (FIR Nos. 342/2020, 50/2020, 27/2020, and 01/2022) and since these FIRs contain specific allegations of Forgery (Section 467 IPC), Cheating (Section 420 IPC), and Criminal Conspiracy (Section 120B IPC) which are the schedule offence under the Act 2002, therefore the contention of the learned counsel for the petitioner is not fit to be accepted.

110. Further the Petitioners' attempt to portray themselves as legitimate businesses is not fit to be accepted since as per the prosecution complaint, the investigation has revealed that they operated as a "Single Economic Unit" under the beneficial ownership of Jogendra Tiwari and their actions define the very offence of money laundering under Section 3 of the PMLA, specifically the act of "projecting" tainted funds as untainted property by acquiring government licenses.

111. Further the Prosecution Complaint establishes that Petitioners like M/s Basukinath Traders, M/s Maihar Hotels, and M/s Rajmahal Traders received funds layered through Kolkata-based shell companies to project legitimacy and funds were routed through entities like M/s Mackmorn Commodities Pvt. Ltd. and M/s Manish Co. Pvt. Ltd. on the very same day they were received from other sources, proving a clear intent to camouflage the trail

before reaching the Petitioners for the payment of license fees.

112. The argument which has emphatically been made that in most of the cases, the order taking cognizance has been quashed and subsequently, the criminal proceeding has also been dropped by the concerned court but even accepting the same, since the culpability has surfaced against all the petitioners as discussed hereinabove in pursuance to the four cases, i.e., Deoghar Town PS Case No. 342 of 2020, Jasidih PS Case No FIR No. 50 of 2020, Margomunda PS Case No 27 of 2020 and Rikhiya P.S. Case No 01 of 2022, which are still operative including the matter where the protest petition has been filed and, as such, merely on the ground that some of the cases have been dropped by virtue of the quashing of the order taking cognizance, the petitioners cannot be absolved from facing trial due to the basic reason that predicate offence pertaining to aforesaid four cases, are still active and in that view of the matter, the prima facie allegation is there. Hence, what is being prayed that in some of the cases the criminal prosecution has been dropped, the same ought to have been taken into consideration by the learned Special Judge, which cannot be said to be an acceptable argument, reason being that the learned Special Judge has taken into consideration the aforesaid four cases which are still active.

113. It needs to refer herein that the Hon'ble Apex Court in the case of ***Pradeep Nirankarnath Sharma Versus Directorate of Enforcement and Another 2025 SCC OnLine SC 560*** has observed that as established in multiple judicial pronouncements, cases involving economic offences necessitate a thorough trial to unearth the complete chain of events, financial transactions, and culpability of the accused, therefore the material submitted by the respondent, coupled with the broad legislative framework of the PMLA, indicates the necessity of allowing the trial to proceed and not discharging the appellant at the nascent stage of charge framing and discharging the appellant at this stage would be premature and contrary to the principles governing the prosecution in money laundering cases, for ready reference the relevant paragraphs are being quoted as under:

“30. The PMLA was enacted with the primary objective of preventing money laundering and confiscating the proceeds of crime, thereby ensuring that such illicit funds do not undermine the financial system. Money laundering has far-reaching consequences, not only in terms of individual acts of corruption but also in causing significant loss to the public exchequer. The laundering of proceeds of crime results in a significant loss to the economy, disrupts lawful financial transactions, and erodes public trust in the system. The alleged offences in the present case have a direct bearing on the economy, as illicit financial transactions deprive the state of legitimate revenue, distort market integrity, and contribute to economic instability. Such acts, when committed by persons in positions of power, erode public

confidence in governance and lead to systemic vulnerabilities within financial institutions.

31. *The illegal diversion and layering of funds have a cascading effect, leading to revenue losses for the state and depriving legitimate sectors of investment and financial resources. It is settled law that in cases involving serious economic offences, judicial intervention at a preliminary stage must be exercised with caution, and proceedings should not be quashed in the absence of compelling legal grounds. The respondent has rightly argued that in cases involving allegations of such magnitude, a trial is imperative to establish the full extent of wrongdoing and to ensure accountability.*

32. *The PMLA was enacted to combat the menace of money laundering and to curb the use of proceeds of crime in the formal economy. Given the evolving complexity of financial crimes, courts must adopt a strict approach in matters concerning economic offences to ensure that perpetrators do not exploit procedural loopholes to evade justice.*

33. *The present case involves grave and serious allegations of financial misconduct, misuse of position, and involvement in transactions constituting money laundering. The appellant seeks an end to the proceedings at a preliminary stage, effectively preventing the full adjudication of facts and evidence before the competent forum. **However, as established in multiple judicial pronouncements, cases involving economic offences necessitate a thorough trial to unearth the complete chain of events, financial transactions, and culpability of the accused.***

34. ***The material submitted by the respondent, coupled with the broad legislative framework of the PMLA, indicates the necessity of allowing the trial to proceed and not discharging the appellant at the nascent stage of charge framing. The argument that the proceedings are unwarranted is devoid of substance in light of the statutory objectives, the continuing nature of the offence, and the significant financial implications arising from the alleged acts.***

Discharging the appellant at this stage would be premature and contrary to the principles governing the prosecution in money laundering cases.”

114. Thus, from perusal of case record, statements of witnesses, materials available on record and in view of law laid down by the Hon’ble Apex Court as referred hereinabove, this Court is of the considered view that *prima-facie* sufficient materials are available on record against the present petitioners.

115. Accordingly, both the issues are answered herein.

116. It needs to refer herein that the Hon’ble Apex Court in the case of ***Munna Devi v. State of Rajasthan and Another, (2001) 9 SCC 631*** has observed that the revisional power under the Code of Criminal Procedure cannot be exercised in a routine and casual manner. While exercising such powers the High Court has no authority to appreciate the evidence in the manner as the trial and the appellate courts are required to do. Revisional powers could be exercised only when it is shown that there is a legal bar against the continuance of the criminal proceedings or the framing of charge or the facts as stated in the first information report even if they are taken at the face value and accepted in their entirety do not constitute the offence for which the accused has been charged.

117. Thus, it is evident that the revisional power can only be exercised to correct patent error of law or procedure which

would occasion unfairness, if it is not corrected. The revisional power cannot be compared with the appellate power. A Revisional Court cannot undertake meticulous examination of the material on record as it is undertaken by the trial court or the appellate court. This power can only be exercised if there is any legal bar to the continuance of the proceedings or if the facts as stated in the charge-sheet are taken to be true on their face value and accepted in their entirety do not constitute the offence for which the accused has been charged.

118. The Hon'ble Apex Court in the case of ***Asian Resurfacing of Road Agency (P) Ltd. and Another v. CBI, (2018) 16 SCC 299*** has held that interference in the order framing charges or refusing to discharge is called for in the rarest of rare case only to correct the patent error of jurisdiction.

119. The Hon'ble Apex Court in the case of ***State of Tamil Nadu v. R. Soundirarasu and Others, (2023) 6 SCC 768*** has held in paragraph 81 to 83 as under:

*“81. The High Court has acted completely beyond the settled parameters, as discussed above, which govern the power to discharge the accused from the prosecution. The High Court could be said to have donned the role of a chartered accountant. This is exactly what this Court observed in Thommandru Hannah Vijayalakshmi [CBI v. Thommandru Hannah Vijayalakshmi, (2021) 18 SCC 135]. **The High Court has completely ignored that it was not at the stage of trial or considering an***

appeal against a verdict in a trial. The High Court has enquired into the materials produced by the accused persons, compared with the information compiled by the investigating agency and pronounced a verdict saying that the explanation offered by the accused persons deserves to be accepted applying the doctrine of preponderance of probability. This entire exercise has been justified on account of the investigating officer not taking into consideration the explanation offered by the public servant and also not taking into consideration the lawful acquired assets of the wife of the public servant i.e. Respondent 2 herein.

82. By accepting the entire evidence put forward by the accused persons applying the doctrine of preponderance of probability, the case put up by the prosecution cannot be termed as “groundless”. As observed by this Court in C.S.D. Swami [C.S.D. Swami v. State, AIR 1960 SC 7] that the accused might have made statements before the investigating officer as to his alleged sources of income, but the same, strictly, would not be evidence in the case.

83. Section 13(1)(e) of the 1988 Act makes a departure from the principle of criminal jurisprudence that the burden will always lie on the prosecution to prove the ingredients of the offences charged and never shifts on the accused to disprove the charge framed against him. The legal effect of Section 13(1)(e) is that it is for the prosecution to establish that the accused was in possession of properties disproportionate to his known sources of income but the term “known sources of income” would mean the sources known to the prosecution and not the sources known to the accused and within the knowledge of the accused. It is for the accused to account satisfactorily for the money/assets in his hands. The onus in this regard is on the accused to give satisfactory explanation. The accused cannot make an attempt to discharge this onus upon him at the stage of Section 239CrPC. At the stage of Section 239CrPC, the court has to only look into the prima facie case and decide whether the case put up by the prosecution is groundless.”

120. It requires to refer herein that the ambit and scope of exercise of power of discharge, are fairly well settled which has been elaborately discussed in the preceding paragraph and as per settled proposition of law no comprehensive assessment of the materials or meticulous consideration of the possible defence need to be undertaken at this stage nor any exercise of weighing materials in golden scales is to be undertaken at this stage. The only deliberation at the stage of discharge is as to whether *prima facie* case was made out or not and whether the accused is required to be further tried or not.

121. Further, it is well settled that the revisional power cannot be paralleled with appellate power. The Revisional Court cannot undertake meticulous examination of the material on record as is undertaken by the Trial Court or the Appellate Court.

122. From perusal of the impugned orders, it is evident that the Ld. Special Judge has duly considered the rival submissions, examined the documents and statements placed on record, and thereafter passed a reasoned order. The discharge application filed by the Petitioners were rejected only after satisfaction that sufficient grounds exist to proceed against him.

123. Hence, on the basis of discussion made herein above and taking into consideration the settled position of law

discussed and referred hereinabove and further taking into consideration the ratio of the judgment rendered by the Hon'ble Apex Court in the case of ***Pradeep Nirankarnath Sharma Versus Directorate of Enforcement and Another (supra)***, this court is of the considered view that there is no illegality in the impugned order dated 21.08.2025 passed by the learned Special Judge, PMLA Ranchi in connection with ECIR Case No. 08 of 2023.

124. Accordingly, this Court do not find any justifiable reason to interfere with the impugned order dated 21.08.2025 consequently, these criminal revision petitions are hereby dismissed.

125. Pending Interlocutory Applications, if any, also stand disposed of.

(Sujit Narayan Prasad, J.)

Date : 27/02/2026

Birendra-**A.F.R.**

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