IN THE HIGH COURT AT CALCUTTA
CRIMINAL REVISIONAL JURISDICTION
APPELLATE SIDE

Present:

The Hon'ble Justice Jay Sengupta

C.R.M. (R) 06 of 2026
Sk. Jinnar Ali @ Jinnar Ali
Vs.
Enforcement Directorate

For the petitioner	:	Mr. Kalyan Bandyopadhyay, Sr. Adv. Mr. Subhashis Dasgupta Sk. Md. Shahin Uz Zaman Md. Nizamuddin Molla .....Advocates
For the ED	:	Mr. Arijit Chakrabarti Mr. Debsoumya Basak Ms. Swati Kumari Singh .....Advocates
Heard lastly on	:	07.09.2026
Judgment on	:	07.09.2026

Jay Sengupta, J:

1. This is an application for bail in connection with ML Case No. 9 of 2025 arising out of ECIR/KLZO – I/12/2025 dated 01.07.2025 under

Section 4 read with Section 70 of the PML Act, 2002 presently pending before the Learned Chief Judge, City Sessions Court, Calcutta.

2. Learned senior counsel appearing on behalf of the petitioner has submitted and has relied on the written notes as follows. On 24.10.2024, one Tapan Kumar Poi served a legal notice for clearing of his dues of Rs. 20 lakhs upon the present petitioner which clearly stated about a dispute purely civil and commercial in nature. On 07.11.2024, the petitioner replied to such and denied and disputed all the allegations made therein. On 18.06.2025, FIR being Bidhannagar South Police Station Case No. 114 of 2025 was registered for investigation for commission of offences punishable under Sections 384, 419, 420, 506, 34 of the Indian Penal Code. Pursuant to complaint filed by the said Tapan Kumar Poi, on 01.07.2025, ECIR/KLZO-1/12/2025 dated 01.07.2025, under Section 4 read with Section 70 of PMLA, 2002 against the present petitioner was registered for investigation. On 02.07.2025, the present petitioner was arrested in connection with ML Case No. 09 of 2025 and was produced before the Learned Court below. On 23.07.2025, the complainant of the predicate offence was examined and his statement under Section 50 of the PMLA was recorded. On 08.09.2025, a prosecution complaint was filed by the Enforcement Directorate against the present petitioner. Cognizance was taken by the Learned Special Judge pursuant to the prosecution complaint. On 22.07.2025, the petitioner was shown arrested and produced before the ACJM, Bidhannagar and wherein the Learned Court was pleased to grant a police custody for 6 (six) days. On 20.08.2025, the Learned ACJM, Bidhannagar was pleased to grant prayer for bail made on behalf of the petitioner. On 14.01.2026, charges were framed against the present petitioner under Section 3 and 4 read with Section 70 of PMLA. On 28.01.2026, evidence of PW-1, Mainak Roy Chowdhury was recorded. On 11.02.2026, evidence of PW-2, Tinku Chanda was recorded. On 25.02.2026, 11.03.2026 and 25.03.2026 the Court was not in session and no judicial work took place. On 08.04.2026, evidence of PW-3, Tapan Kumar Poi was partly recorded. On 22.04.2026, as no witness turned up the case was adjourned. On 06.05.2026, as no witness turned up the date was adjourned and the next date was fixed on 20.05.2026. FIR No.114 of 2025 dated 18.06.2025 registered by Bidhannagar South Police Station, Bidhannagar Commissionerate under Sections 384/419/420/506/414 of IPC, was based on a written complaint by Shri Tapan Kumar Poi, wherein it was alleged that – i) in the year 2023, the said defacto complainant was first contacted over the phone from mobile number 9083101111 by certain individuals allegedly one Jinnar Ali and one Nisar Ali who introduced themselves as Officers of the Enforcement Directorate (in short BD); ii) These individuals summoned the said defacto complainant to appear in front of the Commissionerate Office, Bidhannagar, under the pretense of an official inquiry; iii) Upon meeting, they falsely accused the de facto complainant of conducting illegal business through his sand mining operations and alleged discrepancies in his financial accounts; iv) To create an illusion of legitimacy, the accused individuals arrived in a Toyota Fortuner vehicle bearing registration number WB-02AW/6002, which displayed an 'ED' insignia; v) They claimed that enforcement actions from both the ED and the CBI were imminent unless the de facto complainant agreed to meet their demands; vi) Under continued threats of office raids, property seizure, and arrest, the de facto complainant was coerced into cooperating with them; vii) From August 2023 to June 2024, under persistent pressure and intimidation, the said de facto complainant was forced to pay a total of 21.30 crore in cash; viii) These payments were made in person in front of the Commissionerate Office, Bidhannagar, beside Salt Lake Stadium; ix) The accused individuals demanded that these transactions be conducted discreetly; reinforcing the narrative that non-compliance would result in severe legal consequences. Since the offences under Sections 384, 419 & 420 of IPC corresponding to Section 308 (2), 319(2) & 318(4) of BNS) are covered under schedule of offences under Paragraph 1 of Part A of the schedule appended to Prevention of Money Laundering Act, 2002 (in short PMLA, 2002), as amended, and since the predicate offence under the FIR No. 114 of 2025 dated 18.06.2025 supra indicates towards generation of proceeds of crime (in short POC) as defined 4/2/14) of PMLA, 2002 and further laundering of the same, Complainant herein registered Enforcement Case Information Report (in short ECIR) No. ECIR/KLZO-1/12/2025 dated 01.07.2025 for investigation under the provisions of PMLA, 2002. After completion of purported investigation the Enforcement Director filed its complaint in final for commission of offences punishable under Section 4 read with Section 70 of the PMLA, against the present petitioner, and pursuant to such the Learned Chief Judge, City Session Court, Calcutta was pleased by its order dated 03.07.2025 to take cognizance of the offences mentioned therein. The petitioner had filed an application for discharge before the Learned Trial Court, when the Learned Trial Court was pleased by its order dated 22.12.2025, to turn down the petitioner's prayer. As Mr. Tapan Poi had filed a complaint with the Officer-in-Charge, Bidhannagar South Police Station wherein he alleged about the misrepresentation on the part of the present petitioner by projecting himself as an officer of the enforcement directorate however it is pertinent to mention herein the said Tapan Kumar Poi served with the letter of demand upon the present petitioner on 24.10.2024 through his Learned Advocate inter alia asking for repayment of the sum of Rs.20,00,000/- paid towards of business agreement and due to the unsatisfactory work on the part of the petitioner company he demanded for repayment of the same. However there has not been a single iota of allegation pertaining to misrepresentation as ED Officer. In reply to the said letter your petitioner served in a legal notice on 07.11.2024 which was duly acknowledge by him stating herein about the non payment of the dues which was entitled from the said Tapan Kumar Dey, hence it has been palpable that the complainant had purposely diverted the instant case in order to wreck vengeance against the present petitioner. For that one Hafizul Islam, has been projected by the prosecution as of victim of circumstances by the present petitioner, who has been also duped by the petitioner in the same however there is an existing of the consultancy agreement being entered by and between the petitioner and the said witness namely Hafizul Islam on 15.12.2022 and due to the fact that the said Hafizul was involved in different kind of antisocial activities the petitioner through his Learned Advocate served in the legal notice dated 27.01.2025 pursuant to which he discontinued the agreement and returned him back the sum of Rs.75,00,000/- being paid on his part and your petitioner further informed about the illegal activities and threat and harassment perpetrated on the part of the said Hafizul to different authorities. The prosecution had relied upon statement of one Anjana Goel and Anant Agarwal in connection with another money laundering case not the same Investigating Officer, however the grounds of arrest which was served upon the present petitioner discloses about the statement of the said Anjana Goel and Anant Agarwal recorded under Section 50 of the PMLA Act, 2000. However the investigating agency have not taken a single permission from the Learned Court below before relying upon the statement recorded in connection with another case. Hence, the grounds of arrest served upon the present petitioner is thoroughly misconceived and thoroughly against the principal of natural justice and Article 22 of the Constitution of India. In such circumstances the petitioner prayer for bail may be considered and allowed by this Hon'ble Court. The enforcement directorate had exceeded its jurisdiction beyond the scope of the prevention of money laundering Act, 2002. Admittedly, the Enforcement Directorate had exceeded its jurisdiction in the instant case by bringing down facts which are not connected with the allegation leveled in the complaint of the predicate offence which is completely violation of the provisions of Section 3 of the Prevention of Money Laundering Act, 2002. Admittedly, the investigation of predicate offence is still pending and even if the Learned Special Court completes the witness action which till date four prosecution witness has been examine in connection with the instant case and that the present petitioner cannot be convicted as till the time the predicate offence comes to any logical conclusion as such the continuation of the custody of the present petitioner is thoroughly abrasive and calls for an interference of this Court. The petitioner is already on bail in the predicate offence case. He was shown arrest in connection with the predicate offence and was produced before the Learned ACJM Bidhannagar on 22.07.2025 and was subsequently released on bail by the Learned Magistrate on 20th August, 2025. As such, the prolonged custody of the present petitioner in connection with the instance case is thoroughly harassive and cause for an interference of this Court. The petitioner was arrested in connection with the instance case on 02.07.2025 and since then he has been in custody for more than 1 year.

3. Learned counsel appearing on behalf of the Enforcement Directorate has submitted and has relied on the written notes as follows. The investigation by the Bidhannagar (South) Police Station in FIR No. 114 dated 18.06.2025 is still in progress since no charge-sheet has been filed yet before the Ld. ACJM, Bidhannagar in G.R. No. 598/2025. As such, it would be pre-mature to presume that the proceeds of crime generated from the predicate offence is limited to the extent of complaint dated 18.06.2025 of the de facto complainant therein. Further, by producing Case-Diary before this Court, it is contended that ED has duly shared information u/s 66(2) of PMLA with the investigating authority in the predicate offence and hence, the quantum of POC cannot be assumed at this stage by ignoring the overwhelming evidences collected during the investigation. Even assuming, though not admitting, that the POC is limited to the complaint dated 18.06.2025 of the de facto complainant therein, the said complaint in FIR No. 114 dated 18.06.2025 would show that the POC is Rs. 1.50 Cr. and hence, in order to get bail, the accused/petitioner is to satisfy the mandatory conditions of Section 45(1) of PMLA. 2002. That searches conducted under Section 17 of PMLA at the premises of the accused/petitioner resulted in recovery of several incriminating documents and things as would evident from internal pages 15 to 23 of the Prosecution Complaint dated 30.08.2025 filed by ED in ML Case No. 09 of 2025 before the Ld. Special Court, which inter alia includes fake identity cards, visiting cards, rubber stamps, letter heads, letters of ED etc. which are corroborative towards the complaint in the predicate offence that the accused/petitioner resorted to extortion of money from various victims by impersonating himself as the officer of ED/high ranking Government official. Even the accused/petitioner portrayed his wife as CBI Officer before various victims and issued fake letters of ED to the victims for initiating investigation against them. That further it is found that accused/petitioner projected himself to be Chairman of National Anti-Trafficking Committee (in short 'NATC) claimed to registered under NITI Aayog, Govt. of India. The website of NATC was designed by displaying logos of NITI Aayog and National Emblem. The web domain being https://natcgov.in was made to create an impression of Government website. Likewise web domains of other fake organization of the accused/petitioner were also developed e.g. https://asiaticgov.in or https://www.arogovt.in. Mr. Subhojit Sarkar, being the web designer, in his statements under Section 50 of PMLA duly admitted the fact of use of logos of Government of India in such websites at the instance of the accused/petitioner to create the impression that it is a Government organization. That source of cash deposit of Rs.61.15 Lakh in the bank account of M/s. Sparklink Strategy and Solutions Pvt. Ltd., being admittedly the company of the accused/petitioner, could not be explained during the investigation by the accused/petitioner. Further, source of fund of 10 (ten) immovable properties, also could not be satisfactorily provided by the accused/petitioner. His claim of 'family settlement' has not been substantiated by any document. In terms of Section 24 of PMLA, 2002 in absence of the discharge of burden of proof by the accused, the Court is to consider such sum as POC. That the averment on behalf of the accused/petitioner that he had commercial business dispute with Tapan Kumar Poi i.e., the de facto complainant in FIR No. 114 dated 18.06.2025, is completely unfounded inasmuch as in the purported 'Response' dated 07.11.2024 of the Ld. Advocate of the accused/petitioner the nature of purported service rendered by the 'company' of the accused could not be mentioned. It was only mentioned that he accepted consultancy fees for professional services provided by our company in consultancy, business strategy, and management consulting" which itself shows that there was no actual 'business relation'. That, further, the purported 'Consultancy Agreement', purported complaint dated 27.01.2024 before Raina P.S., Legal

Notice dated 27.01.2025 and purported complaints of the accused/petitioner, as relied upon by the accused/petitioner, are all purportedly directed against one ‘Hafizul Islam’ who has no connection with the said de facto complainant in the predicate offence. In the said purported agreement also it is mentioned that the 'company' of the accused/petitioner is “expert advisor on operations, strategy, management, IT, finance, marketing, HR and supply chain management across a wide range of industries and specialism”, however, during investigation, the accused/petitioner could not produce a single document to support any legal business with any client in that regard at any point of time. That even after arrest of the accused/petitioner herein, the de facto complainant is receiving threats for withdrawal of complaint. As such, enlargement of the accused/petitioner on bail at this stage shall seriously prejudice the on-going trial in M.L. Case No. 09 of 2025 which is at evidence stage while the evidence of CSW-19/PW-3 i.e., the de facto complainant is going on. By producing Report dated 05.03.2026 of IO before this Court it is pleaded on behalf of ED that there are 12 vulnerable witnesses in the said trial before the Learned Special Court. The analysis of various bank accounts of the accused/petitioner revealed huge transactions without any actual or legitimate source of business and rather corroborating the fact of extortion/ cheating of money from various victims by the accused/petitioner. The accused/petitioner was arrested on 02.07.2025 and the trial in ML Case No. 09 of 2025 before the Learned Special Court is at substantial progress and hence, there is no question of any incarceration without trial in the present case. It is submitted that Section 479 of BNSS duly provides the maximum period for which undertrial prisoner can be detained and in the present case, such period has not eclipsed yet. As stated before, there is every possibility of tampering of evidence and influencing the witness coupled with the chance of abscond if the accused herein is enlarged on bail at this stage. In other words, the tripod test of bail under Cr.P.C./BNSS, which are also made additional conditions under Section 45(2) of PMLA, are also not satisfied in the present case for granting of bail to the accused/petitioner. It is submitted that Article 21 of the Constitution of India provides that "No person shall be deprived of his life or personal liberty except in accordance to procedure established by law". The provision of Section 45 of PMLA, 2002 has been upheld by the Hon'ble Larger Bench of the Hon'ble Supreme Court of India in case of Vijay Madanial Choudhary and Others v. Union of India and Others [2022 SCC OnLine SC 929) Para 387 to 390, 398 to 400 and 403 to 406. Thus, the procedure adopted under Section 45(1) of the PMLA, 2002 has been established by law. The validity of 'twin conditions' under said provision of law as condition precedent for bail in an offence of money-laundering has been tested and upheld in the touchstone of Article 21 of the Constitution of India already. That reliance is placed on the following judicial pronouncements in support of the contentions of ED: (i) Vijay Madanlal Choudhary &Ors. v. Union of India &Ors. [2022 SCC OnLine SC 929]; (ii) Tarun Kumar vs Assistant Director Directorate of Enforcement [2023 SCC OnLine SC 1486]; iii) The Union of India through the Assistant Director v. Kanhaiya Prasad [2025 SCC OnLine SC 306]; (iv)

Gautam Kundu Vs Directorate of Enforcement [(2015) 16 SCC 1]; (v) Sikandar Singh versus Enforcement Directorate &Ors. [2024 SCC OnLine P&H 860]; (vi) Rohit Tandon v. Directorate of Enforcement [(2018) 11 SCC 46]; (vii) Y.S. Jagan Mohan Reddy v. CBI [(2013) 7 SCC 439]; (viii) Imran vs. Mr. Mohammed Bhava & Anr. [(2022) 13 SCC 70]; (ix) Anil Kumar Yadav vs. State (NCT of Delhi) [(2018) 12 SCC 129]; (x) Anirudh Kamal Shukla v. Union of India [2022 SCC OnLine All 176]; (xi) Mohammad Arif v. Directorate of Enforcement [2020 SCC OnLine Ori 544]; (xii) Directorate of Enforcement v. Aditya Tripathi [2023 SCC OnLine SC 619]; (xiii) Gautam Thapar vs. Directorate of Enforcement [2022 SCC OnLine Del 642]; (xiv) Deepak Yadav vs. State of UP & Anr. [(2022) 8 SCC 559]; (xv) Shailesh Kumar Pandey v. Union of India [AIR OnLine 2024 CAL 1237]; (xvi) Judgment dated 15.01.2026 passed by the Hon'ble Division Bench of this Hon'ble Court in CRM (M) 932 of 2025 [Basudeb Bagchi & Anr. v. Enforcement Directorate Para]; (xvii) Judgment dated 16.03.2026 passed by the Hon'ble Co-ordinate Bench of this Hon'ble Court in CRM(R) 20 of 2025 [Prasenjit Das v. Enforcement Directorate. Accordingly, on behalf of ED it is most humbly prayed that the prayer for bail of the accused/petitioner herein may kindly be rejected at this stage in the interest of fair trial.

4. I heard the learned counsels for the parties and perused the application, the written notes filed on behalf of the parties and the materials collected during investigation.

5. At the outset, it is made clear that the allegations against the present petitioner in the complaint as well as in the FIR for the predicate offences are far too serious. It was alleged among other things, that the petitioner duped individuals like the de facto complainant of huge sums of money by posing as an officer of the Enforcement Directorate. Forged documents were prepared. After perusing the materials made available by the investigating agency, it does not appear that the petitioner has been able to surmount the restriction contained in the Section 45 of the PML Act in respect of grant of bail.

6. However, the Hon'ble Apex Court had held that prolonged incarceration of an accused in custody may outweigh the rigors of Section 45 of the PML Act in certain cases. Reference may be made to the decisions in Senthil Balaji, 2024 SCC Online 2626 and Manish Sisodia, (2024) 12 SCC 660. Incidentally, the petitioner was arrested in connection with the present case on 02.07.2025. So, he is now in custody for more than a year.

7. That apart, there are certain mitigating circumstances present in the instant case so far as the issue of grant of bail is concerned. First, the petitioner was shown arrested in connection with a predicate offence case and produced before the Learned Magistrate on 22.07.2025 and was released on bail soon on 20.08.2025. Secondly and more importantly, the investigation in the predicate offences case is not complete yet. Moreover, from the materials collected during investigation in the PML Act case, it appears that the Enforcement Directorate had dealt with original issues that did not necessarily pertain to the parking of the tainted money and some did not even have any mention in the predicate offences case. This can fairly be subject matter of another predicate offences case. It will be for the Trial

Court to finally decide the relevance of these materials, unless they get finally covered by the original predicate offence case.

8. It is true that in the present case, the prosecution has been handled much better. Trial is proceeding and some witnesses have been examined. Therefore, it is important to ensure that the presence of the petitioner during trial, even if this is found to be a fit case for granting bail to the petitioner.

9. Considering the above and the fact that the petitioner has been in custody for more than a year in connection with the present case, while he is on bail in the predicate offences case where even the investigation is pending, I am inclined to allow the application for bail of the petitioner.

10. The petitioner shall be released on bail upon furnishing a bond of Rs.1,00,000/- with two sureties of like amount each, one of whom must be local, to the satisfaction of the learned CJM, Calcutta and on further condition that –

(i) The petitioner shall surrender his passport before the learned Trial Court forthwith;

(ii) He shall not leave the territorial jurisdiction of the learned Trial Court without its leave;

(iii) He shall intimate his mobile phone number/s and his place of residence to the investigating officer as well as to the learned Trial Court;

(iv) He shall not intimidate witnesses or try to contact them in any manner whatsoever during pendency of the trial;

(v) He shall appear before the learned Trial Court regularly;

(vi) In case of any violation of this order, the Trial Court shall at liberty to cancel the bail of the petitioner without any further reference to this Court.

11. Urgent Photostat certified copy of this order, if applied for, be given to the parties, upon completion of requisite formalities.

(Jay Sengupta, J.)