IN THE HIGH COURT AT CALCUTTA
CRIMINAL REVISIONAL JURISDICTION
APPELLATE SIDE

Present:

The Hon'ble Justice Jay Sengupta

C.R.M. (M) 416 of 2026
Indubhusan Halder @ Dulal Halder
Vs.
Enforcement Directorate

For the petitioner : Mr. Goutam Dey
Mr. Dattatreya Dutta
Mr. Monjit Bhattacharjee
Ms. Ankita Ghosh
.....Advocates

For the ED : Mr. Bhaskar Prosad Banerjee
Mr. Adil Rashid
Ms. Sneha Santra
Ms. Snigdha Ghosh
.....Advocates

For the State : Mr. Krishnendu Bhattacharya, Ld. APP
.....Advocate

Heard lastly on : 07.09.2026

Judgment on : 08.09.2026

Jay Sengupta, J:

1. This is application for bail in connection with ML Case No. 4 of 2025 arising out of ECIR/ELZO-II/06/2025 dated 27.03.2025 under Section 3 read with Section 4 of the PML Act presently pending before the Learned Chief Judge, City Sessions Court, Calcutta.

2. Learned counsel appearing on behalf of the petitioner has submitted and has relied on the written notes as follows. The petitioner was arrested on 13.10.2025. Azad Mallick is a foreign national operating under multiple IDs and was involved in making fraudulent Indian ID documents, passport, running hawala operations and other illegal activities generating illegal proceeds of crime. Present ECIR flows from two FIRs – (I) Dum Dum 449/22 dated 18.06.2022 under Sections 14 and 14A Foreigners Act and (II) Hanskhali PS 837/2024 dated 16.12.2024 under Sections 14A and 14C Foreigners Act. Petitioner neither named in either of the FIRs. The FIR Dum Dum 449/22 was chargesheeted as mistake of fact on 15.02.2023 and Hanskhali PS 837/24 the petitioner was not chargesheeted and the person chargesheeted pleaded guilty. The petitioner was not named in either of the two FIRs. The petitioner was not named even in the 1st complaint by Enforcement Directorate and his name only appeared on 13.06.2025 in the 1st supplementary complaint on 13.06.2025. He was arrested on 13.10.2025. As on date, there is no schedule offence against the petitioner. The petitioner is a passport agent who referred clients to Dibyendu Roy, the cybercafé owner for passport applications. He allegedly facilitated the renewal of Azad Mallick's Indian passport facilitating the documents to

Dibyendu Roy through email, took commission of Rs. 20,000/- for making passport and Rs. 50,000/- for full set of documents from Bangladeshi immigrantsand processed about 300-400 applications and generated proceeds of crime to the tune of 1.5 to 2 crore. Allegedly there are certain phone calls with the principal accused Azad. However, the contents of such calls have not been verified and thus holds no evidentiary value. The petitioner's bank statement shows transaction of Rs. 48,200/- with the principal accused Azad Mallick over a period of 2 years and Rs. 1.15 lacs of with one Dibyendu Roy who is not an accused. The petitioner's role is at best derivative and marginal. There is no recovery of proceeds of crime or seizure of any document or anything other incriminating material. The amount of Rs. 2 crore is speculative. There is no allegation that the petitioner forged documents, created false identities or deceived any authorities. No allegation of involvement in hawala transaction, cross border remittance or unauthorized money transfer are there. However, some other accused persons are on bail. The petitioner was lastly interrogated on 17.10.2025, thereafter not even once was he required for the purposed of investigation. The petitioner is medically infirm. The health condition of the petitioner is such that he requires constant check up and treatments, which is not being possible while in custody. There is no criminal antecedent, no flight risk. The petitioner is an Indian national.

3. Learned counsel appearing on behalf of the Enforcement Directorate has submitted and has relied on the written notes as follows. The petitioner, Indubhushan Halder @ Dulal, was arrested on 13.10.2025 under Section 19 of the prevention of Money Laundering Act, 2002 and the present bail application filed by the petitioner/accused warrants outright rejection in view of the grave nature of allegations, the overwhelming incriminating materials collected during investigation, and the statutory embargo contained under Section 45 of the Prevention of Money Laundering Act, 2002. The investigation conducted by the Directorate of Enforcement (hereinafter referred to as the 'ED') clearly reveals that the petitioner was not a mere bystander, but an active facilitator, conduit, and beneficiary of a large-scale racket involving procurement of forged Indian identity documents and passports for illegal foreign nationals, including Bangladeshi and Pakistani nationals operating under assumed Indian identities. The petitioner is intricately linked to severe scheduled offences under Sections 14 and 14C of the Foreigners Act, 1946, which pose a direct threat to the national and economic security of the country. The petitioner operated as a passport agent near the Anandapur Passport Seva Kendra, actively facilitating the illegal procurement of Indian identity documents for foreign nationals. Investigation has revealed that Ajad Mallik @ Ahammed Hossain Azad @ Azad Hussain, a Pakistani national illegally residing in India under forged Indian identity documents, was engaged in procuring fraudulent Indian passports and identity documents for illegal immigrants in lieu of monetary consideration. Investigation further establishes that the present petitioner was one of the principal agents operating the said racket and was instrumental in arraigning Indian passports and forged Indian identity documents on the basis of fabricated records and forged supporting documents. The actions of the petitioner go beyond mere forgery and reflect a deliberate attempt to exploit legal systems to destabilize the nation. The petitioner has been directly involved in the racket of fake passport scam, the scheduled offence being related to issuance/renewal of passport to a Bangladeshi/Pakistani national @ Ajad Mallik and through him, the petitioner extended the network of procuring and manipulating various government records for issuance of fake passports and benefitting further proceeds of crime relating to the scheduled offence. Financial Transactions – Through these illicit operations, the petitioner systematically generated substantial Proceeds of Crime (POC), which falls within the ambit of Section 2(1)(u) read with Section 2(1)(v) of the PMLA, 2002. The investigation has conclusively established the exact manner in which the petitioner financially benefited from the scheduled offences, revealing that he charged approximately Rs. 20,000/- for arranging an Indian Passport and Rs. 50,000/- for manufacturing a complete set of Indian identity documents. The petitioner processed between 300 to 400 passport applications for his clients through his associate, Dibyendu Roy, generating Proceeds of Crime to the tune of Rs. 1.5 crores to Rs. 2 crores. These direct monetary benefits from the scheduled offences are corroborated by banking channels; most notably the petitioner's Bank of Baroda Account (A/c No. 37178100021060) reflects a receipt of Rs. 48,200/- from the prime accused, Ajad Mallik. Furthermore, the petitioner transacted approximately Rs. 1,15,338/- with his accomplice Dibyendu Roy, specifically transferring Rs. 84,000/- through banking channels for the online submission of fraudulent passport forms.

During the investigation, statements recorded under Section 50 of the PMLA, 2002 provided significant testimonial evidence against the petitioner, Indubhushan Halder @ Dulal. The prime accused, Ajad Mallik, stated that Halder operated as a passport agent near the Anandapur Passport Seva Kendra and used to arrange Indian passports and identity documents for Bangladeshi nationals referred to him and charged Rs. 20,000/- for arranging an Indian passport and Rs. 50,000/- for a complete set of Indian identity documents. Dibyendu Roy, proprietor of Zenith Studio, confirmed that he processed approximately 300 to 400 bulk passport applications referred by the petitioner, receiving a fee of Rs. 1,600/- per application from the petitioner. Additionally, another passport agent, Shyamal Kumar Jana, testified that the petitioner had approached him inquiring if passports could be issued without police verification or genuine residential addresses. Documentary and digital evidence further exposed the petitioner's systematic forgery operations – The statement of Dibyendu Roy recorded under Section 50 of the PMLA further establishes the petitioner's systematic involvement in the racket. Dibyendu Roy categorically stated that approximately 300 to 400 passport applications were referred to him by the petitioner and that payments for such applications were received either directly from the petitioner or through the petitioner's family members. It further emerged that forged Aadhaar Cards, fabricated birth certificates and suspicious income tax documents were supplied by the petitioner for processing such passport applications. Several of the applications processed through the petitioner's network had adverse Police Verification Reports. The magnitude of the operation itself demonstrates that the petitioner was engaged in organized criminal activity for illegal financial gain. Investigation further revealed that petitioner referred the vast majority of the fraudulent applications, including 61 out of 64 applications that received adverse Police Verification Reports (PVRs). It was found that 29 passport applications processed by the present petitioner contained forged Income Tax Returns (ITRs) featuring identical tax liabilities, identical E-filing acknowledgement numbers, identical IP addresses, and unstamped SBI challans bearing the exact same date. Furthermore, the supporting documents supplied by the petitioner, such as Aadhaar and PAN cards, contained biologically impossible discrepancies, such as age differences of only three months and seven months between pairs of brothers. Financial and banking records conclusively linked the present petitioner to the generation of Proceeds of Crime (POC) and the prime accused. The petitioner's Bank of Baroda account (A/c No. 37178100021060) showed receipts totaling Rs. 48,200/- directly from Ajad Mallik (prime accused) and his proprietorship. The same account reflected transactions amounting to Rs. 1,15,338/- with Dibyendu Roy, which included Rs. 84,000/- specifically transferred for the online submission of passport forms. Based on the processing of 300 to 400 applications at a rate of Rs. 50,000/- each, the investigation estimates that petitioner generated Proceeds of Crime ranging between Rs. 1.5 crores and Rs. 2 crores. Investigation further reveals that the petitioner facilitated the procurement and reissuance of passports for several other Bangladeshi Nationals illegally residing in India – One Biplab Sarkar, who admitted to being born in Bangladesh and illegally entering India, specifically stated in his statement under Section 50 of PMLA that he and his family members had obtained passports through the petitioner and that he had paid approximately Rs. 30,000/- in cash to the petitioner for processing such passport applications. Similar statements have also emerged from Bipul Sarkar and other individuals connected with the racket. The petitioner therefore cannot claim isolated or inadvertent involvement, as the investigation clearly reveals continuous criminal conduct and repeated illegal monetary gain from scheduled offences. Telephonic evidence and the petitioner's own conduct demonstrate his active complicity and non-cooperation – Call Detail Records (CDRs) establish extensive communication with co-accused individuals, revealing 557 calls between the petitioner and the prime accused, Ajad Mallik, over a two-year period. The CDRs also show 197 calls with Biplab Sarkar, an illegal Bangladeshi immigrant whose passport the petitioner admittedly facilitated, and 33 calls with passport agent Shyamal Kumar Jana. That despite repeated summons issued under Section 50 of PMLA, the petitioner deliberately avoided appearance and instead sought anticipatory bail before the Learned Special Court as well as before his Court, which have been rejected vide order dated 19.05.2025 in ML No. 04 of 2025 and 04.09.2025 in CRM (A) 1856 of 2025. Such conduct clearly reflects lack of cooperation and demonstrates that if enlarges on bail, the petitioner is likely to obstruct investigation, influence witnesses and tamper with evidence. The twin conditions stipulated under Section 45 of the PMLA are clearly not satisfied in the present case. The materials collected during investigation unmistakably establish the petitioner's active role in facilitating procurement of forged Indian identity documents and passports for illegal foreign nationals in lieu of monetary consideration. The petitioner was a direct beneficiary of proceeds of crime and actively assisted in generation and laundering of such proceeds. Therefore, it is most humbly submitted that this Court cannot arrive at a satisfaction that the petitioner is not guilty of the offence alleged. Further, having regard to the petitioner's conduct during investigation and the organized nature of the offence, there exists every likelihood that if enlarged on bail, the petitioner may tamper with evidence, influence witnesses or continue similar illegal activities. The petitioner is a habitual offender operating an organized syndicate and he has consistently profited from similar fraudulent transactions involving numerous other individuals in relation to the scheduled offences. For example, the petitioner orchestrated the submission of at least 29 passport applications enclosing forged Income Tax Returns (ITRs). These applications featured impossible similarities, including identical tax liabilities of Rs. 50, identical E-filing acknowledgement numbers, identical IP addresses, and unstamped SBI challans bearing the exact same date. Further, to further profit from his clients, the petitioner submitted forged PAN, Aadhaar, and Voter IDs with glaring biological impossibilities. He facilitated passports for two brothers with a fabricated age difference of merely three months, and another set of brothers with an age difference of only seven months. Additionally, the petitioner utilized fake PAN cards actually belonging to different individuals, such as the case of Ashnur Haque, resulting in the fraudulent issuance of multiple passports. He was also involved in processing applications for other individuals, including Biplab Sarkar, a Bangladeshi National and his family members. The documents submitted by these applicants, including Income Tax Returns (ITRs), were highly suspicious. It is now well settled that economic offences constitute a class apart and are required to be viewed seriously. In Vijay Madanlal Choudhary v. Union of India, 2022 SCC Online SC 929, Para – 343, the Hon'ble Supreme Court upheld the constitutional validity of Section 45 of PMLA and reiterated the mandatory nature of the twin conditions for grant of bail. It is submitted that in this case, the prosecution has succeeded in establishing at least three basic or foundational facts: i) First, that the criminal activity relating to a scheduled offence has been committed; ii) Second, that the property is question has been derived or obtained, directly or indirectly, by any person as a result of that criminal activity; iii) Third, the person concerned is, directly or indirectly, involved in any process or activity connected with the said property being proceeds of crime. In Y.S. Jagan Mohan Reddy v. CBI (2013) 7 SCC 439, the Hon'ble Supreme Court held that economic offences constitute a class apart and need to be dealt with seriously in matters of bail. Further, in P. Chidambaram v. Directorate of Enforcement (2019) 9 SCC 24 the Hon'ble Supreme Court observed that money laundering poses a serious threat to the financial system and integrity of the nation. Further in Directorate of Enforcement v. M. Gopal Reddy, 2022 SCC Online SC 1862, decided on 24.02.2023 at para 32, the Hon'ble Supreme Court has categorically stated that "……As per the catena of decision of this Court, more particularly, observed in the case of P. Chidambaram (supra) in case of economic offences, which are having an impact on the society, the Court must be very slow in exercising the discretion under Section 438 of Cr.P.C." The present case involves illegal foreign nationals, forged Indian identity documents, passport fraud, cross-border ramifications and possible national security implications and therefore stands on an even graver footing. It is submitted that the petitioner's conduct renders him unfit for the equitable relief of bail. He evaded the law by deliberately ignoring summons issued by the ED on five separate occasions between April and July 2025, proving him to be a severe flight risk who does not cooperate with investigation. Furthermore, this Court has already applied its judicial mind to the petitioner's culpability by dismissing his anticipatory bail vide an order dated 04.09.2025 in CRM(A) 1856 of 2025, observing that Call Detail Records (CDRs) showing 557 frequent calls between the Petitioner and the prime accused constitute highly incriminating material. Finally, the grant of bail in the present case is strictly barred by the twin conditions stipulated under Section 45(1) of the PMLA, 2002. Given the voluminous documentary evidence comprising forged ITRs, seized banking transactions, extensive Call Detail Records (CDRs), and admissions recorded under Section 50 of the PMLA by co-accused Dibyendu Roy and prime accused Ajad Mallik. In light of the irrefutable evidence of the petitioner's active generation of Proceeds of Crime amounting to up to Rs. 2 crores, his habitual involvement in fabricating national identity documents for foreign infiltrators, and the statutory embargo under Section 45 of the

PMLA, 2002, it is most humbly prayed that the present bail application be dismissed in limine in the interest of justice and national security. Hence, the issues raised by the accused-petitioner before this Court are questions of fact that require evidentiary appraisal and therefore must be decided at trial, not at this nascent stage; accordingly, the accused-petitioner's plea for bail is untenable. Now, the report in final form filed in one of the predicate offences cases has been set aside and investigation revived.

4. The State was also represented and heard.

5. I heard the learned counsels for the parties and perused the application, the materials as made available by the investigating agency and the reports filed by the Superintendent of the Correctional Home through State from time to time.

6. The prime allegation against the present petitioner is that he became associated with a Pakistani National and helped him prepared forged documents of identity for several individuals. The prosecution has relied on money trail and phone call records, among other things. The prosecution's further contention is that the investigations in the predicate offences cases were either inept or compromised one. Therefore, the present petitioner was not even named as an accused in the FIRs there. In fact, a report in final form was submitted by the investigating agency of the State in one such case. Now, a revision challenging filing of such final report has been allowed.

7. It is true that the materials made available by the investigating agency even as against the present petitioner are such that the restriction contained in Section 45 of the PML Act cannot be surmounted, on merits. However, the Hon'ble Apex Court has, in a catena of decisions, held that prolonged incarceration of an accused in custody can outweigh the rigors of Section 45 of the PML Act in appropriate cases. A reference may be made to the decisions in Senthil Balaji, 2024 SCC Online 2626 and Manish Sisodia, (2024) 12 SCC 660.

8. Although, the prosecution may contend that the investigations by the State were tainted, it is a fact that at present, a report in final form was filed in one such case. However, now the ED's challenge to it has apparently been accepted. It is also very strange indeed that the present petitioner with the kind of allegations that he is facing in the present case is not an accused in any of the predicate offences case. So, as of now, it appears that the only admissible issue as against the present petitioner would be parking of tainted money.

9. Most importantly, it is necessary to advert to the medical condition of the petitioner in the instant case. As per the latest report submitted by the Superintendent of the Presidency Correctional Home dated 28.06.2026, the present petitioner is aged about 57 years and he has been suffering from multiple ailments including chest pain, shortness of breath, cough, and chronic obstructive pulmonary disease. Before his admission to the correctional facility, he had been receiving treatment at the Apollo Hospital since 2022. Following his admission to the Presidency Correctional Home on 18.10.2025, he was placed in the Chest Ward of the PCH Hospital. He was referred to the Respiratory Medicine OPD of the SSKM Hospital on several occasions i.e., on 30.10.2025, 20.11.2025, 18.12.2025, 15.01.2026, 12.02.2026, 19.02.2026, 19.03.2026 and 07.05.2026. On 07.05.2026 he was transferred to Kalyani Sub Correctional Home as per Court order. He was admitted at the AIIMS, Kalyani on 09.05.2026 to undergo certain investigations. He was again admitted at the AIIMS, Kalyani from 11.05.2026 to 12.05.2026 with a diagnosis of chronic obstructive pulmonary disease. Upon discharge, he was prescribed multiple medications and advised to continue breathing exercises as part of the treatment plan. On 15.05.2026 he was transferred from the Kalyani S.C. Home to the Presidency Correctional Home. Afterwards, he visited the SSKM Hospital for vaccination. But, he did not take the regular vaccine as he insisted on taking a particular brand namely, Vaxigrip. The petitioner is undergoing treatment for his ailments, as per the advice of the AIIMS, Kalyani under the care of the PCH Hospital.

10. The above facts clearly points towards a chronic illness of the petitioner for which while in custody, he had to remain in hospital on two occasions, although once under Court's order, and had to visit the hospital OPD on numerous occasions.

11. Considering the above, the fact that the petitioner is suffering from the chronic illness of Obstructive Pulmonary Disorder for which he had to be admitted in hospital and had to attend the medical facility numerous times even while in custody and the fact that he is in custody for nearly 10 months, although he had not been made an accused in the predicate offences cases, I am inclined to allow the application for bail of the petitioner.

12. This order is being passed, among other things, upon considering the serious medical condition of the petitioner and may not have any bearing on the custody of the other co-accused.

13. The petitioner shall be released on bail upon furnishing a bond of Rs.50,000/- 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) The petitioner shall not travel abroad without the leave of the Learned Trial Court;

(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.

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

(Jay Sengupta, J.)