

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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**Civil Writ Petition No.10476 of 2019
Decided on : 06.05.2019**

Narinder Pal Singh

. . . Petitioner

Versus

Union of India and others

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Rohit Sud, Advocate for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

The challenge in this petition filed under Articles 226/227 of the Constitution of India is to the adjudication order dated 20.12.2018 (**Annexure P-10**) vide which respondent No.2 imposed a penalty of ₹ 84,52,962.75/- for contravention of Section 7 (1)(a) of the Foreign Exchange Management Act, 1999 read with Regulation 16(1) (i) & (iii) of Foreign Exchange Management (Exports of Goods and Services) Regulations, 2000.

2. It was not disputed by learned counsel for the petitioner that an appeal against the order impugned herein is maintainable before the Special Director (Appeals), O/o the Commissioner of Income Tax (Appeals), Aayakar Bhawan, Delhi.

3. In view of the above, we are not inclined to entertain the present writ petition and dispose of the same by relegating the petitioner to avail alternative statutory remedy in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(MANJARI NEHRU KAUL)
JUDGE**

May 06, 2019
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Whether speaking/reasoned:

Yes/No

Whether Reportable:

Yes/No