**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**CRIMINAL APPELLATE JURISDICTION**

**CRIMINAL APPEAL NO.260 OF 2021**

Aditya Birla Finance Limited .... Appellant

versus

Directorate of Enforcement & Anr. .... Respondents

…....

- Mr.Venkatesh Dhond Senior Advocate a/w Mr.Ashutosh Thipsay, Mr.Latif Katariya, Ms.Nimisha Ghetta i/b. Katariya & Associates, Advocate for Appellant.
- Ms.M. H. Mhatre, APP for State/Respondent.

**CORAM : NITIN JAMDAR & SARANG V. KOTWAL, JJ.**

**DATE : 9 DECEMBER 2021**

**P.C. :**

. The Appellant has filed this Appeal challenging the order passed by the Appellate Tribunal under the provisions of Prevention of Money Laundering Act, 2002, confirming the provisional attachment.



2. The learned Counsel for the parties point out that the order is passed by the Tribunal under Section 26 of the Act 2002. The Section 26 falls in Chapter 6 of the Act of 2002. The procedure

and powers of the Appellate Tribunal is the same as vested on a Civil Court under Code of civil procedure and all proceedings before the Appellate Tribunal is deemed to be judicial proceedings and Appellate Tribunal is deemed to be Civil Court for that purpose. The Section 35(3) states that the order passed by the Tribunal under this provision is executable as a decree of the Civil Court and the Appellate Court/Tribunal will have powers of the Civil Court. The Section 41 bars jurisdiction of the Civil Court. It is under this scheme of the Act, that the Appeal filed before us. Therefore the endorsement of the Registry that the present Appeal will a Civil Appeal, is correct.

3. The learned counsel for the Appellant seeks leave to amend to convert the Appeal into a Civil Appeal. Leave granted. The Registry and the Appellant to take necessary steps.

4. The Registry will place the Appeal before the appropriate Court as per the date assigned.

**(SARANG V. KOTWAL, J.)** **(NITIN JAMDAR, J.)**