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

WRIT PETITION NO. 3317 OF 2021

Moana Eco Lifestyle & Hospitality

... Petitioner

Vs.

Special Director (Appeals),
Foreign Exchange Management
Act, 1999 and CIT Appeals (6) & Anr.

... Respondents

Mr. Rohan Shah a/w. Mr. Manavendra Mishra, Mr. Yuvraj Choksi and
Ms. Mitakshi Lakhani i/b. Khaitan and Co. for petitioner.
Mr. Suresh Kumar for respondent.

**CORAM : K.R. SHRIRAM, &
ABHAY AHUJA, JJ.**
DATE : 3rd AUGUST 2021

P.C. :

1. Mr. Shah states that petitioner has been driven to approach this Court only because there was no authority who was willing to accept an appeal against the order impugned. A copy of the order passed by the Assistant Director of Enforcement (Adjudicating Authority), Directorate of Enforcement, is at Exhibit A to the Petition.

2. It is stated in the cover note that an appeal against that order shall now be with the Special Director (Appeal), Foreign Exchange Management Act 1999 and CIT (Appeal)-6. Mr Shah stated that CIT (Appeals)-6 was not receiving the appeal and hence Petitioner had to approach this Court.

3. Mr. Suresh Kumar, on instructions, states that now the appeal can be filed in physical form before CIT (appeals) 47, Pratishtha Bhavan, 7th Floor, old CGO Annex Building, Aayakar Bhavan, M. K. Road, Mumbai-400020 and once the portal gets ready, a copy of the appeal can be uploaded in the e-portal. Mr. Shah states within two weeks they shall file the appeal challenging the order dated 25th March 2021 passed by Respondent No.2 alongwith stay application. Statement accepted. Delay, if any, is condoned.

4. Appellate authority to consider the appeal and stay application as early as possible.

5. Petition stands disposed.

(ABHAY AHUJA, J)

(K.R.SHRIRAM, J)