

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

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Date: 2024.10.24  
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**(26) FEMA APPEAL NO.1 OF 2024**

Directorate of Enforcement,  
Ministry of Finance

...Appellant

**Versus**

Canera Bank

...Respondent

**WITH**

**(27) FEMA APPEAL NO.2 OF 2024**

Directorate of Enforcement,  
Ministry of Finance

...Appellant

**Versus**

M. M. Chungath

...Respondent

**WITH**

**(28) FEMA APPEAL NO.3 OF 2024**

Directorate of Enforcement,  
Ministry of Finance

...Appellant

**Versus**

P. Upadhyaya

...Respondent

**WITH**

**(29) FEMA APPEAL NO.4 OF 2024**

Directorate of Enforcement,  
Ministry of Finance

....Appellant

**Versus**

M. M. Chungath

...Respondent

**WITH**

**(30) FEMA APPEAL NO.5 OF 2024**

Directorate of Enforcement,  
Ministry of Finance ...Appellant

**Versus**

M/s. Canera Bank ...Respondent

**WITH****(31) FEMA APPEAL NO.6 OF 2024**

Directorate of Enforcement,  
Ministry of Finance ...Appellant

**Versus**

M. M. Chungath ...Respondent

**WITH****(32) FEMA APPEAL NO.7 OF 2024**

Directorate of Enforcement,  
Ministry of Finance ...Appellant

**Versus**

S. A. Lakshmi ...Respondent

**WITH****(33) FEMA APPEAL NO.8 OF 2024**

Directorate of Enforcement,  
Ministry of Finance ...Appellant

**Versus**

S. A. Lakshmi ...Respondent

**WITH****(34) FEMA APPEAL NO.9 OF 2024**

Directorate of Enforcement,  
Ministry of Finance ...Appellant

**Versus**

S. A. Lakshmi ...Respondent

**WITH  
(35) FEMA APPEAL NO.10 OF 2024**

Directorate of Enforcement,  
Ministry of Finance

...Appellant

**Versus**

S. A. Lakshmi

...Respondent

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Mr. Ashish Chavan a/w Mr. Zishan Quasi and Mr. Mayur Mohite for the Appellant.

Mr. Vivek Sharma for Respondent in all appeals.

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**CORAM : M. S. Sonak &  
Jitendra Jain, JJ.**

**DATED : 23 October 2024.**

**PC.:-**

1. At the request of the learned counsel for the appellant, list this matter on 27 November 2024.
2. List FEMA Appeal Nos.4 of 2023 & 5 of 2023 along with these matters.

(Jitendra S. Jain, J.)

(M. S. Sonak, J.)