

Chaitanya

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

WRIT PETITION NO. 6980 OF 2025

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Piyush Tarawat

... Petitioners

Versus

Union Of India (Through Its Secretary),
Ministry of Law and Justice, Department
of Legal Affairs Branch Secretariat,
Mumbai And Ors.

... Respondents

Mr. Sujit Sahoo a/w Ms. Ira Mishra, for Petitioners.

Mr. Karan Adik a/w Ms. Sangeeta Yadav, Mr. Umesh Gupta,
for Respondents.

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

DATED : 03 September 2025

P.C.:-

1. Heard learned counsel for the parties.
2. The challenge in this Petition is to the Order-in-Original dated 22 January 2025. As against the impugned order, the Petitioner has a remedy of an Appeal. The only contention raised before us was that the penalty imposed by the impugned order is Rs. 35 crores, and the Petitioner, who is a Chartered Accountant, would not be able to comply with the requirement of 7.5% pre-deposit, which comes to approximately Rs. 2.10 crores.

3. We had granted the Petitioner an opportunity to file an affidavit to disclose his financial status and whether he has any properties. An affidavit was filed, but the same inspires no confidence whatsoever. The Petitioner, as noted by us in our order dated 06 August 2025, has concealed more than what he has chosen to disclose in the affidavit. From the affidavit, we got the impression that the Petitioner's entire attempt was to conceal his current financial position from the Court.

4. The impugned order in this case notes that the Petitioner issued 15CA Certificates based upon which foreign remittances to the extent of over Rs. 100 crores were facilitated without making any deduction towards the taxes that would have otherwise become payable. The impugned order states that such certificates were issued without any proper verification or scrutiny.

5. At this stage, it is not for us to examine the merits or demerits of the impugned order or the findings therein. However, based upon bare statements that the Petitioner is unable to make the required pre-deposit, we are not inclined to entertain this Petition.

6. In para 15 of this Petition, all that the Petitioner has stated is as follows:

“15. The Impugned Order imposes a penalty of Rs. 35 Crores on the Petitioner, rendering the Petitioner unable to file an appeal, thereby defeating the statutory right to appeal.”

7. The Petitioner did not even bother to make the usual averments about the availability of an alternate remedy of appeal and the reasons why this Petition should be entertained without the Petitioner having to exhaust such alternate remedies. From the affidavit filed before us, we are satisfied that the Petitioner's case that he cannot make the necessary pre-deposit may not be correct. This plea is raised only to avoid making a pre-deposit.

8. In the case of *Oberoai Constructions Limited V/s. Union of India And Ors.*, Writ Petition (L) No. 33260 of 2023, we have referred to several decisions of this Court and the Hon'ble Supreme Court, on the issue of exhaustion of alternate remedies. By following the reasoning in the said decision and the decisions relied upon therein, we decline to entertain this Petition.

9. The learned counsel for the Petitioner did submit that some Petitions have been entertained by this Court where the penalty amounts were exorbitant. Those were the matters where penalties of over Rs. 100 crores were imposed upon employees of a company, and this Court, upon examining the financial position of the employees, concluded that it would be impossible for the employees of the company to make a pre-deposit and avail of the remedy of Appeal. The factual position in this case is by no means comparable.

10. For the above reasons, we decline to entertain this

Petition, leaving it open to the Petitioner to appeal the impugned order in accordance with law.

11. All contentions of all parties on the merits are, however, left open.

12. If the Petitioner prefers an Appeal within four weeks, after complying with all legal requirements, from the date of uploading of this order, the Appellate Authority should entertain the same on merits without adverting to the issue of limitation.

13. The Petition is disposed of with liberty in the above terms.

14. No costs.

(Jitendra Jain, J)

(M.S. Sonak, J.)