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

**INTERIM APPLICATION NO. 1726 OF 2025
IN
FEMA APPEAL (ST.) NO. 4112 OF 2025
WITH
INTERIM APPLICATION NO. 1727 OF 2025
IN
FEMA APPEAL (ST.) NO. 4112 OF 2025**

Bank of Baroda .. Applicant

Versus

Union of India, through
Enforcement director .. Respondent

**ALONG WITH
INTERIM APPLICATION NO. 1831 OF 2025
IN
FEMA APPEAL (ST.) NO. 5062 OF 2025
WITH
INTERIM APPLICATION NO. 1832 OF 2025
IN
FEMA APPEAL (ST.) NO. 5062 OF 2025**

Doha Bank Q.P.S.C. .. Applicant

Versus

Union of India, through
Enforcement director .. Respondent

Mr. Sanjiv Punalekar a/w Mr. Sachin Kanse i/b PRS Legal,
Advocates for the applicants / appellants.

Ms. Neha Bhide, SPP a/w Mr. Piyush Pande, Advocates for the
Respondent – E.D.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: MARCH 26, 2025

P. C.

1. Interim Application No. 1726 of 2025 is filed by Bank of Baroda seeking condonation of delay in preferring the above Appeal under Section 35 of the Foreign Exchange Management Act, 1999 (for short '**FEMA**').

2. Interim Application No. 1831 of 2025 is filed by Doha Bank Q.P.S.C. seeking condonation of delay in filing the above Appeals under Section 35 of the FEMA. In the above Appeals, what is challenged is the order dated 24th September, 2024 passed by the Appellate Tribunal, constituted under the FEMA.

3. Section 35 of the FEMA stipulates that any person aggrieved by any decision or order of the Appellate Tribunal may file an Appeal to the High Court within sixty days from the date of communication of the decision or order on any question of law arising out of such order. The proviso to Section 35 stipulates that the High Court may, if it is satisfied that the Appellant was prevented by sufficient cause from filing the Appeal within initial period of sixty days, allow it to be filed within a further period not exceeding sixty days. Considering the provisions of Section 35 of FEMA, to

calculate the delay, if any, it is important to ascertain as to when the decision or order passed by the Appellate Tribunal was communicated to the parties. We had asked the Respondents to take instructions and inform this Court as to what was the date, when the order was communicated to the Appellants because it was the case of at least one of the Appellants that the order was never communicated and was only uploaded on the portal of the Appellate Tribunal and they happened to come across the same while checking the portal on 10th December, 2024. Till date, the Respondents have not been able to get any instructions as to when the order of the Appellate Tribunal was communicated to the parties.

4. In these circumstances, we direct the Registrar of the Appellate Tribunal (ATFP), Ministry of Finance, Department of Revenue, 4th Floor, 'A' Wing, Loknayak Bhavan, Khan Market, New Delhi – 110 003, to inform this Court, by way of a report, as to when the impugned order dated 24th September, 2024 was communicated to all the parties.

5. The Registrar of the Appellate Tribunal is directed to file the said report to this Court within a period of two weeks from the date when this order is brought to the notice of the Appellate Tribunal. The Respondents are directed to serve a copy of this order on the Registrar, Appellate Tribunal.

6. Place the above matter on board on 23rd April, 2025.
7. Ad-interim relief granted earlier to continue until further orders.
8. This order will be digitally signed by the Private Secretary/
Personal Assistant of this Court. All concerned will act on production by fax
or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]