

lgc

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

FEMA APPEAL NO.3 OF 2025
WITH
INTERIM APPLICATION NO.7511 OF 2025
IN
FEMA APPEAL NO.3 OF 2025

Industrial Development Bank
of India (IDBI) Ltd.
(Erstwhile United Western Bank Ltd.) : Appellant.
Versus
Unio of India
Through Enforcement Directorate : Respondent

ALONG WITH
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 : Appellant.
Versus
Unio of India
Through Enforcement Directorate : Respondent

ALONG WITH
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.
(Erstwhile HSBC Bank Oman S.A.O.G.) : Appellant.

Versus

Union of India

Through Enforcement Directorate : Respondent

**ALONG WITH
FEMA APPEAL NO.26 OF 2025
WITH
INTERIM APPLICATION NO.3090 OF 2025
IN
FEMA APPEAL NO.26 OF 2025**

Federal Bank Ltd. Mumbai : Appellant.

Versus

The Special Director

Enforcement, Ministry of Finance

Department of Revenue : Respondent

**ALONG WITH
FEMA APPEAL NO.27 OF 2025
WITH
INTERIM APPLICATION NO.3745 OF 2025
IN
FEMA APPEAL NO.27 OF 2025**

Indusind Bank Limited : Appellant.

Versus

The Special Director

Enforcement, Ministry of Finance

Department of Revenue : Respondent

**ALONG WITH
FEMA APPEAL NO.28 OF 2025
WITH
INTERIM APPLICATION NO.3095 OF 2025
IN
FEMA APPEAL NO.28 OF 2025**

State Bank of Patiala
(Now State Bank of India) : Appellant.

Versus

The Special Director
Enforcement, Ministry of Finance
Department of Revenue : Respondent

**ALONG WITH
FEMA APPEAL NO.29 OF 2025**

T. V. Ramchandran Nair
Former Chief Manager, Inspection Dept.
Federal Bank Ltd. : Appellant.

Versus

The Special Director
Enforcement, Ministry of Finance
Department of Revenue : Respondent

**ALONG WITH
FEMA APPEAL NO.30 OF 2025**

V. J. Joseph
Former Manager, (ADMIN)
Federal Bank Ltd. : Appellant.

Versus

The Special Director
Enforcement, Ministry of Finance
Department of Revenue : Respondent

**ALONG WITH
FEMA APPEAL NO.31 OF 2025**

K. Thomas
Former Senior Manager,
Federal Bank Ltd. : Appellant.

Versus

The Special Director
Enforcement, Ministry of Finance

Department of Revenue : Respondent

**ALONG WITH
FEMA APPEAL NO.33 OF 2025**

L. R. Chandrashekharan
Former Manager, Administration,
Federal Bank Ltd. : Appellant.

Versus

The Special Director
Enforcement, Ministry of Finance
Department of Revenue : Respondent

**ALONG WITH
FEMA APPEAL NO.34 OF 2025**

V. K. Varghese : Appellant.

Versus

The Special Director
Enforcement, Ministry of Finance
Department of Revenue : Respondent

**ALONG WITH
FEMA APPEAL NO.35 OF 2025
WITH
INTERIM APPLICATION NO.1751 OF 2025
IN
FEMA APPEAL NO.35 OF 2025**

Canara Bank Mumbai : Appellant.

Versus

The Special Director
Enforcement, Ministry of Finance
Department of Revenue : Respondent

Mr.Madhur Rai a/w Mr.Sachin Kanse i/b PRS Legal for the
Appellant/Applicant in FEMA No. 3/2025 and FEMA(ST)

No.4112/2025.

Mr.Sanjeev Punalekar i/b PRS Legal for the Appellant/Applicant in FEMA(ST)/5062/2025.

Mr.Raghav Gupta a/w Ms.Tressa Benny & Ms.Rashi Savla i/b Wadia Ghandy & Co. For the Appellant/Applicant in FEMA Nos. 26/2025, 27/2025 28/2025, 29/2025, 30/2025, 31/2025, 33/2025, 34/2025 and 35/2025

Ms.Neha Bhide, SPP for the Respondent – ED in FEMA/3/2025, FEMA (ST) No. 4112/25 and FEMA (ST) No. 5062/2025. FEMA Nos. 27/2025, 29/2025, 30/2025, 31/2025, and 34/2025

Mr.Anil D.Yadav for the the respondent – ED in FEMA Nos. 26/2025, 28/2025, 33/2025 and 35/2025

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

DATED : 03 JULY 2025

PC:-

1. Heard learned counsel for the parties.
2. We admit these Appeals on the following questions of law:-
 - a. Whether in the facts and circumstances of the case and in law, the Adjudicating Authority was justified in Imposing liability on the Appellant on the basis of vague, unclear and unspecific charges reflected in the Show Cause Notice/ Addenda dated 20th November 2000 which was issued belatedly as an afterthought and without the Appellant being provided with specific particulars of the charge framed against it?

- b. Whether in the facts and circumstances of the case and in law, the Appellate Tribunal was justified in holding that the Appellant had abetted the violation of the provisions of Section 8(3) of FERA by the entities forming part of the HAMCO Group, merely because the Appellant was, as an officer of the Bank, involved in opening L/Cs and/ or authorizing remittances thereunder, on behalf of the HAMCO Group?
 - c. Whether in the facts and circumstances of the case and in law, the Appellate Tribunal was correct in holding 'negligence' to be synonymous with 'abetment' particularly when the ingredients of abetment, including mens rea were not alleged, let alone proved?
 - d. Whether in the facts and circumstances of the case and in law, the offence under Section 107 of the Indian Penal Code, 1860 is made out in the absence of allegations, let alone evidence, regarding specific mental state of the Appellant?
 - e. Whether in the facts and circumstances of the case and in law, the Appellate Tribunal has erred in not considering that the Respondent has failed in fulfilling its duty of proving the allegations against the Appellant regarding violation of law 'beyond reasonable doubt' in the proceedings, which are quasi-criminal in nature?
 - f. Whether the penalty imposed under Section 50 of FERA for opening L/Cs in the absence of Bill of Entry is tenable?"
3. Ms. Bhide waives service on behalf of the Respondent in FEMA/3/2025, FEMA (ST) No. 4112/25 and FEMA (ST) No. 5062/2025. FEMA Nos. 27/2025, 29/2025, 30/2025, 31/2025, and 34/2025 and Mr. Yadav waives service on behalf of the Respondent in FEMA Nos. 26/2025, 28/2025, 33/2025 and 35/2025.
4. Tag these Appeals along with FEMA No.5 of 2025.

5. All Interim Applications in these Appeals as well as Interim Application No.7587 of 2025 in FEMA No.5 of 2025 will be taken up on 09 July 2025.

(Jitendra Jain, J)

(M.S. Sonak, J)