IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-09-2025

CORAM

THE HON'BLE MR JUSTICE R. SURESH KUMAR

AND

THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

CMA No. 2670 of 2025 AND
CMP NO. 22943 OF 2025

The Deputy Director
Directorate of Enforcement, Ministry of Finance,
Department of Revenue, Chennai Zonal Office-II,
Shastri Bhavan, Haddows Road, Chennai 006

..Appellant

Vs

Shri Ravi @ Kadhukutthu Ravi
S/o. Ramasamy R/o. No.5, Sai baba Garden,
Akkarai Village, Sozhinganallur, Chennai 119

..Respondent

Prayer : Civil Miscellaneous Appeal under Section 42 of the Prevention of Money Laundering Act against the order of the Honble Appellate Tribunal, PMLA, New Delhi, dated 11.12.2023 in FPA-PMLA-1457/CHN/2016 TE OF and FPA-PMLA-1457/CHN/2016.

For Appellant : Mr.P.Sidharthan
Special Public Prosecutor (ED)

For Respondent : Mr.S. Rajasekar

Judgment

(Judgment of the Court was delivered by R.Suresh Kumar J.)

This Civil Miscellaneous Appeal has been directed against the order passed by the appellate Tribunal at SAFEMA, New Delhi made in FPA-PMLA-1457/CHN/2016 dated 11.12.2023.

2. Heard the learned counsel for the appellant and the learned counsel for the respondent.

3. In the order impugned, the Tribunal has found that the respondent recorded an acquittal in the case before the criminal court in the predicate offence and findings given in this regard by the learned Principal Sessions Judge, Chennai. Having gone through the said judgment, the Tribunal has come to the conclusion that there is no scope for confirming the provisional attachment order by way of the final adjudication order, which was

impugned before the Tribunal. The order passed by the Tribunal reads as follows:

" *12. In view of the aforementioned order of the learned Principal Sessions Judge, Chennai, it is obvious that the charge of money laundering has not been held as proved against the appellant Shri K.Ravi even for acquisition of the aforementioned 8 properties. In the prosecution complaint under PMLA the respondent herein has failed to show that the acquisition of the 8 immovable properties by the appellant were generated from the criminal activities indulged in by the appellant Shri K.Ravi.*

13. Therefore, the Provisional Attachment No.03/2016 dated 17.02.2016 and the impugned Adjudication Order dated 24.07.2016 are set aside. The Appeal No.FPA-PMLA-1457/CHN/2016 and the MP-PMLA-12417/CHN/2023 are allowed. Other applications are also accordingly disposed of. Learned counsel for the respondent has informed that no appeal has been filed against the order dated 18.04.2023 in C.C.No.17/2015. However, if in case an appeal is filed against the order dated 18.04.2023 and as a consequence there is a judgment which has a bearing on this appeal, the respondent would be at liberty to take appropriate remedies, which may include a Review Petition before this Tribunal.

14. Accordingly, Appeal No.FPA-PMLA-1457/CHN/2016 is allowed. The Registry is directed to send the copy of the order to the parties. The record be consigned to the record room after due compliance."

4. In view of the said fact that the prosecution against the predicate offence since has ended in acquittal and no more case is pending as on today, and no appeal is filed by the prosecution side also, there is no scope for the present appellant to proceed further under the Prevention of Money Laundering Act. Therefore, the conclusion reached by the Tribunal through the impugned order is justifiable and therefore we do not wish to interfere with the same.

5. However, the learned counsel for the appellant would appeal before this Court that in case the prosecution files any appeal against the acquittal registered by the respondent, in that case the legal course of action by the present appellant can be proceeded. In this context, he relied upon an order passed by a Division Bench of this Court in Crl.Appeal

No.1044 of 2024 dated 12.06.2025, where the Division Bench has recorded the following.

> " *5. At this juncture, learned Additional Solicitor General of India submitted that in case the prosecution files an appeal against the judgment of acquittal passed in S.C.No.273 of 2019 and they succeed, liberty may be granted to them for reviving the present appeal.*
>
> *6. In consideration of such a request, we hereby order that in case any appeal is filed by the prosecution against the predicate offences and they succeed, liberty is hereby granted to the appellant for filing an application to revive the present appeal, within thirty (30) days from the date of such judgment, if they choose to do so.*
>
> *7. With the above liberty, the Criminal Appeal stands dismissed."*

6. Having regard to the said submission made by the learned counsel for the appellant and after hearing the learned counsel for the respondent and taking note of the factual matrix as discussed above, we are inclined to dispose of this civil miscellaneous appeal with the following orders:

(a) The order impugned passed by the Appellate Tribunal dated 11.12.2023 does not warrant any interference at our hands at this juncture. Therefore, the same is to be sustained.

(b) However, liberty is given to the appellant that, in case any appeal is filed by the prosecution against the predicate offence and they succeed, the appellant can file an application to revive the present appeal within a time limit of 30 days from the date of such decision made in the appeal to be filed by the prosecution side.

7. With the above observations, the Civil Miscellaneous Appeal stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

(R.S.K.,J.) **(H.C.,J.)**
24-09-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
KST

To

The Deputy Director
Directorate of Enforcement, Ministry of Finance,
Department of Revenue, Chennai Zonal Office-II,
Shastri Bhavan, Haddows Road, Chennai 006

R.SURESH KUMAR J.

AND

HEMANT CHANDANGOUDAR J.

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