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WP No. 17163 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-11-2025

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THE HONOURABLE MR JUSTICE M.DHANDAPANI

WP No. 17163 of 2024

and

W.M.P.No.18944 of 2024

1.M/s.Jubilant Media Resource and Development Ltd, (since struck off from the rolls of the Registrar of Companies), No191, Sapthaswara, Ground Floor, R.K.Nagar, Tagore Street, Valasaravakkam, Chennai -600 087.

2.Shri Dhinaakar Bhupathy, Director of Jubliant Media Resource and Development Ltd, 490, M.K.N.Road, G.B.Mount View Apartment, Alandur, St. Thomas Mount, Chennai -600 116.

3.Shri K.Mahalingam, Director of Jubliant Media Resource and Development Ltd, No. 2A, New No. 3A, Film Directors' Colony, Kodambakkam, Chennai -600 024.

Petitioner(s)

Vs

1. The Joint Director, Directorate of Enforcement, Government of India, Chennai Zone-II, Shastri Bhavan, 4th Floor, 26, Haddows Road, Chennai -600 006.

2.The Assistant Director And Adjudicating Authority, Directorate Of Enforcement,



Government Of India, Chennai Zone-
II, Shastri Bhavan, 4th Floor, 26,
Haddows Road, Chennai -600 006.

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Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in and connected with adjudication Order-in-Original No.AD/CEZO-II/07/2024(DK) dated 26.03.2024 attributable to the 2nd Respondent and quash the same.

For Petitioner(s): Mr.B.Satish Sundar

For Respondent(s): Mr. Rajnish Pathiyil
Senior Panel Counsel

ORDER

The present writ petition has been filed to quash the impugned order dated 26.03.2024 passed by the 2nd respondent.

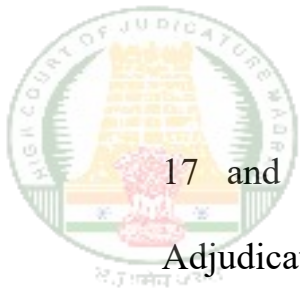
2. The learned counsel for the petitioners would submit that the first petitioner is a film production company and the other two petitioners are its Directors. It is submitted that the petitioner company had received inward remittances from a resident of the United States during the year 2007, and based on the delay in reporting the same, the respondent initiated proceedings alleging violation of Section 9(1)(a) and Section 5(1) of the Foreign Exchange Management (Transfer or Issue of Any Security by a Person Resident Outside India) Regulations, 2000. After adjudication, the second respondent passed the impugned order dated 26.03.2024, imposing penalties.



3. The grievance of the petitioners is that none of the submissions made by them during adjudication were considered and that the impugned order is non-speaking and mechanical. Challenging the same, they have filed the present writ petition.

4. Per contra, the learned Senior Panel Counsel for the respondents would submit that the writ petition is not maintainable, in view of the statutory appeal remedy available under Section 17 of the Foreign Exchange Management (Transfer or Issue of Any Security by a Person Resident Outside India) Regulations, 2000. He further submitted that the petitioners ought to have approached the Special Director in appeal and that FEMA provides a three-tier mechanism first before the Special Director, thereafter before the Appellate Tribunal, and finally before this Court by way of a Civil Miscellaneous Appeal. Without exhausting the statutory appellate remedy, the petitioners cannot invoke the extraordinary jurisdiction of this Court. Therefore, he seeks dismissal of the writ petition on the ground of availability of an alternate remedy.

5. Considering the facts and circumstances of the case, this Court is of the opinion that expressing any finding on the merits of the impugned adjudication order may prejudice the interest of the petitioners in the event they pursue the statutory appeal. Since an effective alternate remedy is available under Section



17 and Rule 5 of the Foreign Exchange Management Rules and the Adjudication Proceedings Rules, the petitioners are to be relegated to the Appellate Authority. Accordingly, without expressing any opinion on the merits of the case, this Court deems it appropriate to grant liberty to the petitioners to file an appeal before the Special Director.

6. Liberty is granted to the petitioners to file an appeal before the Special Director within four (4) weeks from the date of receipt of a copy of this order, and the period during which the writ petition was pending before this Court shall stand excluded for the purpose of limitation. The Special Director/Appellate Authority shall thereafter consider the appeal on its own merits and in accordance with law, and the petitioners are at liberty to raise all grounds before the Appellate Forum.

7. This writ petition is disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

21-11-2025

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



To

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Directorate Of Enforcement,
Government Of India, Chennai Zone-ii,
Shastri Bhavan, 4th Floor, 26, Haddows
Road, Chennai -600 006.

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M.DHANDAPANI, J.

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